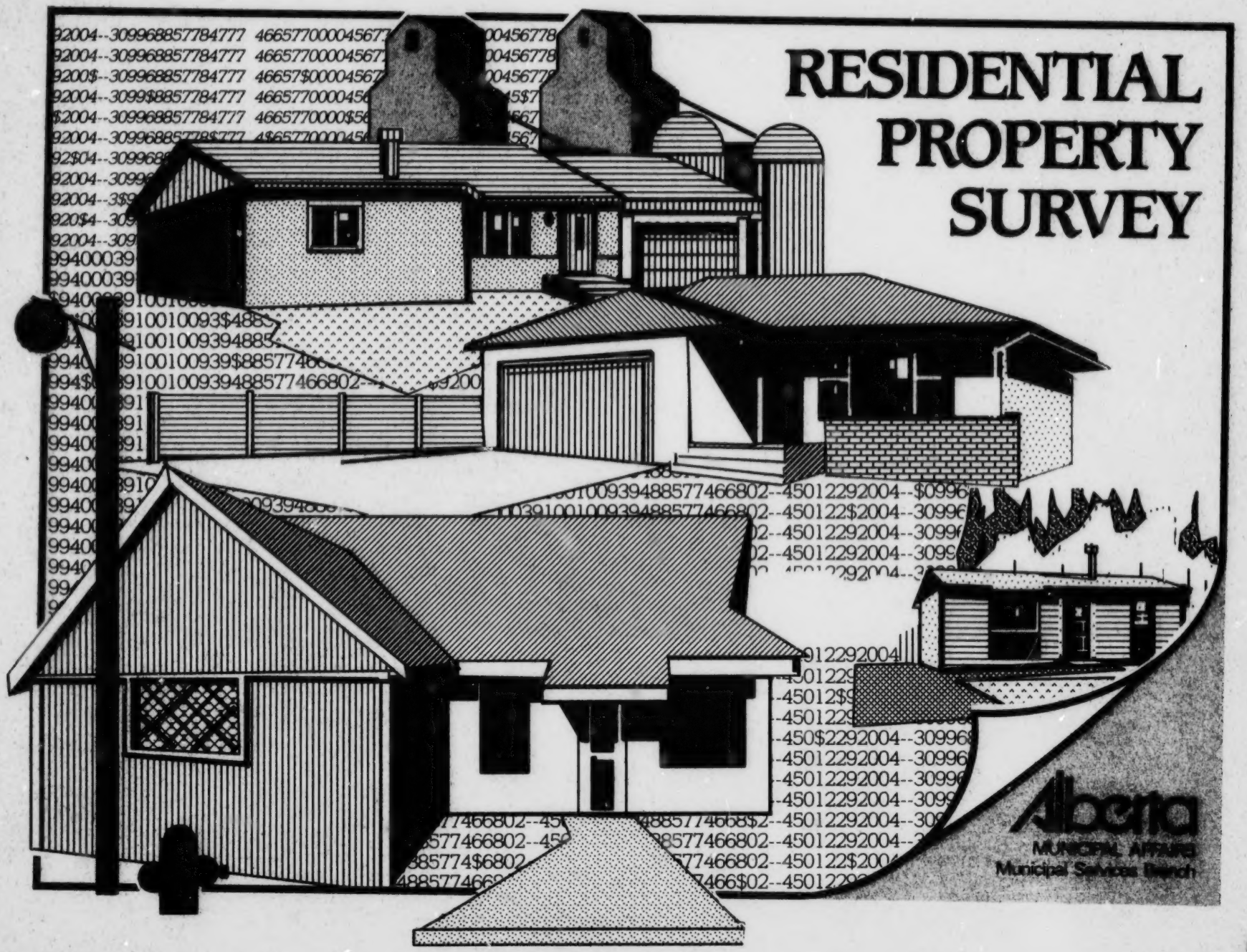
RESIDENTIAL
PROPERTY
SURVEY
Alberta
MUNICIPAL AFFAIRS
Municipal Services Branch

RESIDENTIAL PROPERTY SURVEY

91-04036/

A presentation of 1988 data on assessment,
taxation and utilities charges
for Alberta municipalities.

Alberta
MUNICIPAL AFFAIRS
Municipal Services Branch

Edmonton, Alberta
March 1990

Alberta
MUNICIPAL AFFAIRS
Policy and Research
Municipal Services Branch

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It gives me great pleasure to transmit to you the fifth annual **Residential Property Survey**. In it you will find a variety of comparative information about Alberta's municipalities and their taxation of residential properties. This information is designed to help municipal decision makers in monitoring their organization's performance.

The data in this year's survey has been developed primarily from information already provided to Alberta Municipal Affairs by municipalities through the filing of their **1988 Annual Financial Reports** and population affidavits. Additional information on utilities charges, the use of special levies on residential properties and the mix of housing was collected in a 1989 survey of all urban municipalities. For their assistance, we acknowledge the help of the municipal administrations.

It is urged that care should be taken when making intermunicipal comparisons of taxation levels. Clearly urban municipalities should not compare themselves to rurals; neither should communities of significantly different population levels be compared.

Unreliable comparisons can be minimized by working through the three steps in the User's Guide to select appropriate municipalities for comparisons.

A point to remember is that the data presented in this Survey is primarily drawn from the 1988 Alberta Municipal Finance Information System Financial Reports. Municipal finance is very dynamic and before you draw major conclusions from the survey you should ask yourself how conditions may have changed during the intervening year. Every municipal council in Alberta has the power to make decisions about the level of services, and this will affect any data.

As always, I welcome your comments and suggestions for improvements on this survey and its value to your work.

John McGowan, Executive Director
Municipal Services Branch
Alberta Municipal Affairs
March 1990

TABLE OF CONTENTS

Letter of Transmittal

A USER'S GUIDE TO THE RESIDENTIAL PROPERTY SURVEY 1

TABLE I: BASES FOR COMPARISON
- Introduction 6
- Cities 9
- Towns 10
- Villages 14
- Summer Villages 18
- Counties 20
- Municipal Districts 21
- Improvement Districts 22
- Special Areas 22

TABLE II: TAXATION AND CHARGES ON RESIDENTIAL PROPERTY
- Introduction 24
- Cities 27
- Towns 28
- Villages 32
- Summer Villages 36
- Counties 38
- Municipal Districts 39
- Improvement Districts 40
- Special Areas 40

TABLE III: THE EQUALIZED ASSESSMENT BASE AND ITS USE
- Introduction 42
- Cities 45
- Towns 46
- Villages 50
- Summer Villages 54
- Counties 56
- Municipal Districts 57
- Improvement Districts 58
- Special Areas 59

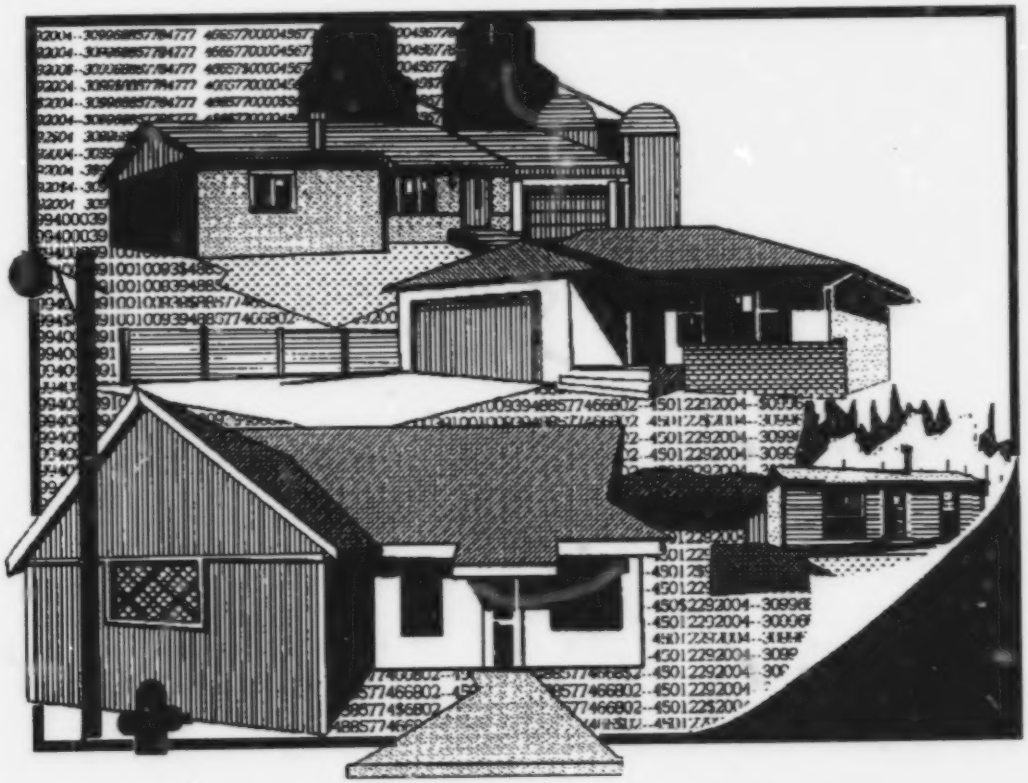
TABLE IV: COMPARISONS OF UTILITY CHARGES, NET REVENUES AND DEBT
- Introduction 60
- Cities 63
- Towns 64
- Villages 68

APPENDIX 1 Rural Municipalities: Taxation Detail, Fiscal Capacity and Assessment Mix 74

APPENDIX 2 School Jurisdictions Comparative Data 82

APPENDIX 3 References 94

MAP OF ALBERTA MUNICIPALITIES (1988)
(Including Cities, Towns, Counties, Municipal Districts, Improvement Districts and Special Areas) 96



USER'S GUIDE

THE USER'S GUIDE TO THE RESIDENTIAL PROPERTY SURVEY

1. Introduction

This report has been developed to enable you to make meaningful comparisons of residential property assessment, taxation and utility charges. However, assumptions need to be made in order to make comparisons with the data and among municipalities. This **"User's Guide"** and the **"Introductions"** for each table direct your attention to some of the factors which cause variability in the data. In turn, you are better able to attach confidence to your comparisons.

The contents of this report are structured as follows:

USER'S GUIDE:

You will want to know the general rules and assumptions about the data being reported. This overall introduction is found in the User's Guide.

TABLE I:

To be able to tap into the wealth of the data in this survey, you are asked to begin by choosing comparable municipalities for your analysis. To do this you are guided through three steps. Table I helps you select municipalities which will be similar in population size, their housing stock and strength of their property tax base. These communities are the ones that will be most comparable to your municipality.

TABLE II:

Once you have selected several comparable municipalities using Table I, information on the level of taxation, utilities charges and special levies made per dwelling unit is found in Table II. You are provided with information about the proportion of the residential property tax which is used for municipal purposes, supplementary school requisitions and for other requisitioning authorities (such as the Provincial Planning Fund, Hospital Districts, Seniors Foundations). A measure of the burden of taxation is presented in an indicator using Total Property Taxation per Dwelling Unit as a percentage of Median Household Income.

TABLE III:

This Table provides you with information on the strength of the municipality's property tax base. Equalized assessment is the fundamental measure you can use for the comparisons. The strength of the non-residential tax base is an important measure because this will condition the load placed upon your residential taxpayers. The growth of equalized assessment base and changes in its composition over the last two years are identified so that you can have a perspective on changing economic conditions in the municipality. Table III also provides you with a number of measures of how heavily the tax base is being used by the municipality by expressing municipal, school and other taxation as mill rates on the equalized assessment base.

TABLE IV:

Municipalities raise a significant part of their revenues through other charges levied against residential property. Table IV details for you the charges levied for water, sewer and solid waste disposal services in all urban municipalities. These utilities often represent a major component of municipal expenditures and debt. This data allows you to

make intermunicipal comparisons of net costs and debt for these services.

In short, the layout of this report encourages you to use comparable municipalities as a means to identify and explain variations in taxation and utility charges. Recognizing the differences between municipalities ensures you will be conducting meaningful comparisons with neighboring municipalities.

2. Presentation of Data

The data in the tables has been largely taken from the **1988 AMFIS.** Some 1989 data is from the Population Affidavit, the Utilities Survey and from the Equalized Assessment Board. Equalized Assessment data for 1989 is used because this information is prepared from the earlier years municipal live assessment roles. In this way, equalized mill rates are more consistent. Any other data sources used are noted in the introduction for each Table. However, AMFIS data is not available for the City of Lloydminster. Where comparable data exists, it was submitted by the City.

As you will see, this report consists largely of data. The use of consistent presentation techniques helps to make your comparisons easier. Urban municipalities are arranged by population, and each municipal type (eg. Towns) has been divided into groups of about 30 municipalities. At the bottom of each page you will see **two averages.** The **first average** is for the group of municipalities found on that page. The **second average** is for all municipalities of the same "status" (eg. all the Towns). **All averages are "column averages".**

For towns, villages and summer villages, these page groupings are particularly convenient for municipalities located around the middle of each page. You should look above and below to find comparable municipalities. Those municipalities near the bottom or the top of the pages perhaps should be compared with municipalities on subsequent or previous pages.

Another "user friendly" feature in the introduction of each table is an illustrated **User's Note**. As a quick reference, a summary of the data by municipal types is presented. These notes also help you to use the data and detail how these statistics are calculated.

3. Steps to Comparability

Selecting appropriate municipalities to compare your municipality to is the most important step you can take to making good use of this data. Four steps to selecting comparable municipalities are presented in the Introduction to TABLE I. You are urged to work through these steps.

4. School Jurisdictions

The Supplementary School Requisitions data represents an aggregate of all the supplementary requisitions levied by all the school jurisdictions operating within the municipal boundaries. As such this measure can not be directly attributed to a single school authority. A code to identify the **dominant school jurisdiction** in the municipality is noted on

a prefix - from 1 to 6 - before the decimal point. These numbers refer to the Alberta Education Zone. The first digit after the decimal point indicates the status of the school authority as follows:

1. School Division
2. County
3. Public School District
4. R.C. Separate School District
5. Consolidated School District
6. R.C. Public School District
7. Protestant Separate School District
8. Regional School District

The remaining three digits identify the specific jurisdiction under each status group heading. These three digits are complemented by a recognizable number.

Examples:

5.3030 Zone 5: Calgary (Public) School District No. 19.
3.2190 Zone 3: County of Strathcona No. 20.

More detailed information on each School Authority is provided in the Appendices.

5. Utility Rates Survey

The data featured in Table IV is from a survey of all Cities, Towns and Villages conducted in the fall of 1989. These municipalities were provided with their reported 1988 annual utilities charges for a standard volume of water, sewer and solid waste disposal service. In turn, they reported back any changes made to these charges in 1989. The survey obtained a 100% response rate. Additional information was collected concerning the mix of housing types and the application of Special Levies and Local Improvements charges on residential land uses .

6. Technical Notes and Abbreviations

The following notes help clarify some of the data in the tables and assist you in interpretation. Listed below are considerations which apply generally to several tables and statistical data.

Averaging: The urban municipalities are listed by status (ie. City, Town etc.) and in order of population size (ie. highest to lowest). The rural municipalities are arranged by status and in order of the percentage of the housing stock which is farm dwellings (ie. highest to lowest). Summer Villages are arranged in the order of number of lots with dwellings (ie. highest to lowest). Each page has about 30 municipalities which are considered a group. A column average is calculated for each page. An overall average is also reported which means the average of all municipalities of the same status (for example, all towns). In all cases, the average is calculated only for the municipalities reporting data.

Blank spaces, 0 or n/a in the tables: A blank space implies that no data was provided through a survey. A zero (0) indicates that (0) was the reported value (eg. level of charges for solid waste disposal). A "n/a" implies that this measure was not calculated because of lack of data.

Dollar amounts: All dollar amounts refer to 1988 nominal or current dollars as reported by the municipality. The exceptions are utility charges which were reported in 1989 and the Median Income data which is derived from 1987 income tax data.

Standard measure and conversions: Metric is the stan-

dard unit of measure found in this report. The following are conversion factors into the Imperial measure for area and volume:

one hectare (ha) = 2.47 acres or 10,000 square meters
one acre (ac) = 0.4 hectares
one meter = 3.281 feet
one foot = 0.305 meters
one square meter (sq. m) = 10.764 square feet
one square foot = 0.093 square meters
one cubic meter (cu. m) = 220 gallons
1000 gallons = 4.55 cubic meters

All of the above conversions are approximates.

Abbreviations and Short Forms: Both are found throughout this report. Refer to the introductions of each Part and the Appendices for an explanation of the abbreviations and short forms found in the tables.

Any and all suggestions, comments or other queries relating to the survey should be directed to:

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(403)427-7794 or (403) 427-2523

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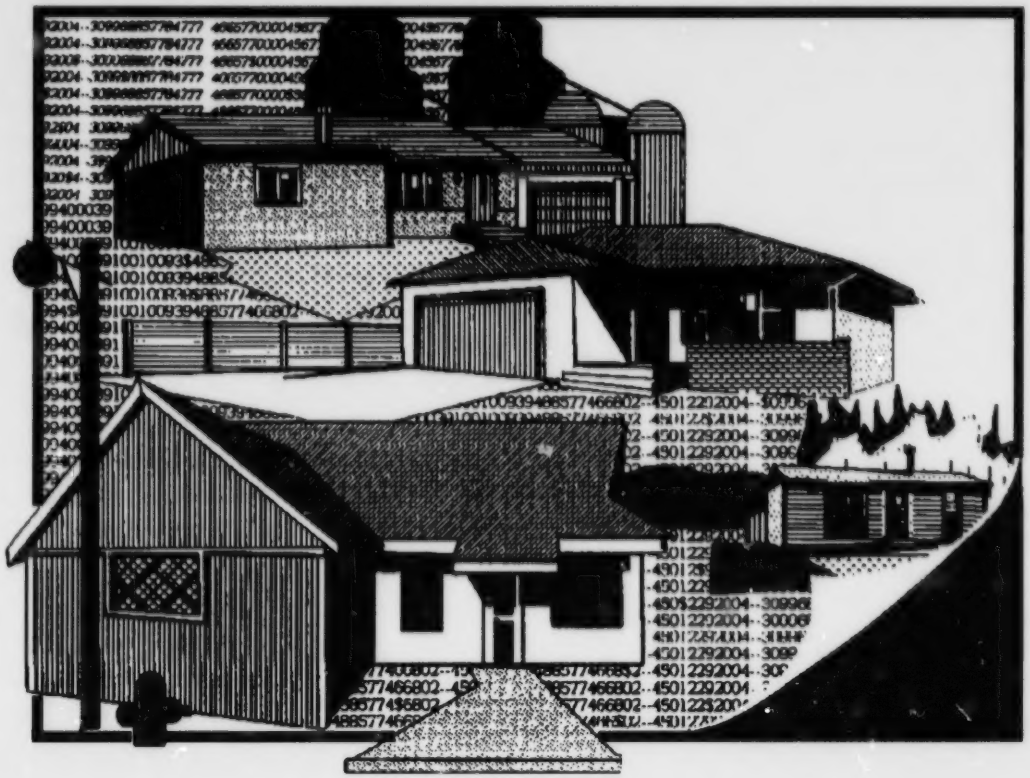

TABLE I: BASES FOR COMPARISON

TABLE I: BASES FOR COMPARISON

Introduction

The information in this Table will help you select similar communities for comparison. **Population, housing stock and fiscal capacity are measures to consider when selecting similar communities for comparisons.**

The population data reported is for 1989, and the 1988 to 1989 rate of population growth is provided. It should be recognized that municipalities are not required to conduct an annual census. Consequently, a growth rate of 0% likely means that no census was conducted.

The dwelling unit data is for 1988. Throughout this report your are provided with sets of information using **"per dwelling unit"** statistics. This necessarily adds some uncertainty to comparisons since an "average dwelling" will differ among urban municipalities. The size, age, value and mix of housing types will all affect assessment and this will influence the level of taxation.

In rural areas, finding comparable municipalities is more difficult. The housing picture is complicated by the fact that there is often housing in hamlets, on country residential acreages and on farms. Combined, these make the per dwelling measures more subject to variation. It was observed that there was a closer relationship among municipalities with a similar proportion of farms than between municipalities with a similar sized population. Accordingly, for rural municipalities the data was ordered by proportion of total dwellings which are farms.

By completing the following steps you can select similar municipalities which in turn will increase confidence in your comparisons.

STEP 1. First consider whether the **population and growth rate** of the municipalities that you want to make comparisons with are similar. It is difficult to compare municipalities of different population sizes, even if they are adjacent. Also, the geographic location of the municipality will sometimes affect taxation levels For rural municipalities you will want to refer to Appendix 1 and to consider the additional data on density and area. For Summer Villages population is not a valid statistic. Comparisons should consider the number of parcels with dwellings (Column 3 of Table I).

STEP 2. Secondly, for urban municipalities you should examine the **comparability of the housing stock**. Is the mix of Single Family Dwellings, Mobile Homes and Multiple Family Dwelling Units about the same? If they are also check that the **Residential Equalized Assessment per Dwelling Unit** is similar. Then it is likely that your selected urban municipalities will be providing fairly similar services to their residential properties. As a result you can now draw more reliable conclusions about your comparisons of taxation and charges.

In the third column 1988 Residential Equalized Assessment per Dwelling Unit (R.E.A.P.D.U.). is calculated. The R.E.A.P.D.U. measure uses the portion of total equalized assessment which is not subject to the School Foundation Program Fund Levy. This measure has potential as an indicator of the average quality of the residential development in a municipality. It can generally be observed that the higher this number is, the better is the average quality of residential

development in the community and/or the higher is the proportion of single family housing in the total housing mix.

For Summer Villages we use "parcels with residences" as a proxy for dwelling units.

For selecting rural municipalities you will want to refer to Appendix 1. There you are provided with additional data on "farm" and "non-farm" dwelling units.

STEP 3. Third, do the municipalities have a **comparable tax base** which gives council the opportunity to raise funds? Measures of **"fiscal capacity"** include Equalized Assessment per Capita, Equalized Assessment per Dwelling and, for Rural Municipalities, Equalized Assessment per Kilometer of Road Serviced. Fiscal capacity statistics furnish the best readily available indicators of the relative ability of any given municipality to provide a standard "basket" of municipal goods and services, for any given standard level of taxation.

Equalized Assessment per Capita (E.A.P.C) and Equalized Assessment per Dwelling Unit (E.A.P.D.U.) measures relate the amount of assessment to the population and the number of dwelling units - the major sources of demand for services in virtually all municipal settings. It should be noted that these measures have been calculated for Summer Villages based upon the number of parcels with residences. The net costs involved ultimately require taxation which has to be raised from the municipality's assessment base. This base may consist of varying proportions of commercial, industrial and institutional property as well as the predominant residential (and farmland) property. The larger the assessment base overall, and the greater the non-residential portion, the more likely it is that the residents will pay average or below average taxes. This could mean comparatively low levels of taxes, or better service levels.

STEP 4: Fourth, do the municipalities that you are comparing have **similar types of taxes and charges**? This year Total Property Tax per Dwelling is directly comparable across all urban and all rural municipalities. When examining Total Aggregate Costs, you should be comparing only those municipalities which levy similar types of taxes and charges. Comparable municipalities should either all have, or not have, special levies and/or utility charges.

The comparability of taxation levels in a municipality may be influenced by any one or more of the following factors:

i) the currency of the property assessment value, and/or

ii) the range of municipal services supported by taxes;

ii) the level at which these services are provided

iv) the method of service-delivery, (eg. volunteers/ com munity associations, or full-time municipal staff; private contractors or municipal staff);

iv) the financing approach, (eg. general benefit versus property-owner benefit, and the associated tax burden; or pay-as-you-go capital works financing versus deben turing).

v) the presence or absence of special assessments and local improvements, (eg. special municipal levies) and/ or

vi) the incidence of extraordinary or other special requisitions, (eg. by a hospital district authority).

The general fiscal policies of a municipality also may have a significant bearing on the level of taxation. No attempt has been made to gauge service-profile/financing strategies. However, its importance should be borne in mind when making comparisons between municipalities.

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

TABLE I: BASES FOR COMPARISON

USER'S GUIDE AND TECHNICAL NOTES

Basic Comparisons: Comparable municipalities are those of similar population size, housing mix and residential equalized assessment per dwelling. Generally you would expect municipalities of a similar six to have a similar housing mix and fiscal capacity.

A population growth rate of 0% likely means that no census was conducted.

Residential Equalized Assessment per dwelling is an indicator of comparative values of the housing stock.

These property tax base indicators show the relative ability of a municipality to provide a standard basket of goods/services for a standard level of taxes.

The higher the Equalized Assessment per capita, per dwelling and, in rural municipalities, per kilomenter of road, the better off is the average residential taxpayer.

For explanation of the School Jurisdiction code refer to the User's Guide in this report.

	STEP 1 Municipal Size		STEP 2 Housing Stock					STEP 3 Fiscal Capacity			
Municipality	Population 1989	Population Growth Rate 1988-1989	Number of Dwellings 1988	Residential Eq. Assess. Per D.U. 1988	Percentage Housing Mix: Single Family Units	Mobile Home Units	Multiple Units	Equalized Assessment Per Capita	Equalized Assessment Per Dwelling	Equalized Assessment Per Kilometer	School Jurisdiction Code
SUMMARY OF AVERAGES											
CITIES	100559	0.60%	39552	$12,694	65%	3%	32%	$7,539	$21,240	n/a	
TOWNS	2910	1.10%	1033	$10,351	78%	10%	12%	$5,782	$16,020	n/a	
VILLAGES	372	0.30%	144	$7,596	86%	11%	3%	$5,159	$13,130	n/a	
SUMMER VILLAGES	74	3.40%	144	$11,006	n/a	n/a	n/a	$60,225	$117,034	n/a	
COUNTIES	8386	0.10%	2555	$17,875	n/a	n/a	n/a	$12,494	$41,280	$49,281	
MUNICIPAL DISTRICTS	5391	0.00%	1644	$20,436	n/a	n/a	n/a	$15,349	$48,314	$62,477	
IMPROVEMENT DISTRICTS	4279	0.00%	1257	$11,595	n/a	n/a	n/a	$32,956	$101,880	$80,877	
SPECIAL AREAS	6010	0.00%	1782	$31,174	n/a	n/a	n/a	$40,662	$137,137	$29,689	

Alberta Municipal Affairs (October 1989)

Urban Municipalities are listed by decreasing population. Rural sorted by the proportion of farms to the total number of dwelling units.

From AMFIS

Refers to that portion of the Total Equalized Assessment in a municipality that is not subject to School Foundation Program Fund levy divided by the number of dwellings.

Data collected on urban municipalities by survey in Fall 1989. Multiple family dwellings includes all dwellings which are not Single Family or Mobile Home units.

Housing Mix may not add to 100% due to rounding.

Fiscal Capacity measures are calculated by dividing Total Equalized Assessment by Total Population, Dwellings (Parcel with Residences in Summer Villages) and, for rural municipalities, Kilometers of Roads serviced. These are all measures of the comparative strength of the municipal tax base.

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

TABLE I: BASES FOR COMPARISON

	STEP 1 Municipal Size		STEP 2 Housing Stock					STEP 3 Fiscal Capacity			
Municipality	Population 1989	Population Growth Rate 1988-1989	Number of Dwellings 1988	Residential Eq.Assess. Per D.U. 1988	Percentage Housing Mix: Single Family Units	Mobile Home Units	Multiple Units	Equalized Assessment Per Capita	Equalized Assessment Per Dwelling	Equalized Assessment Per Kilometer	School Jurisdiction Code
CITIES											
CALGARY	671138	2.10%	262904	$14,026	51%	1%	48%	$8,753	$22,344	n/a	5.303
EDMONTON	583872	1.30%	241455	$11,883	52%	1%	47%	$8,355	$20,204	n/a	3.302
LETHBRIDGE	60614	0.00%	23461	$12,554	66%	2%	32%	$7,515	$19,415	n/a	6.304
RED DEER	55947	2.00%	21449	$12,997	47%	5%	48%	$7,185	$18,742	n/a	4.307
MEDICINE HAT	42290	0.00%	16485	$11,275	71%	3%	26%	$7,725	$19,816	n/a	6.305
ST. ALBERT	39388	2.80%	12555	$16,621	74%	0%	26%	$6,578	$20,637	n/a	3.702
FORT MCMURRAY	33698	-3.60%	10833	$14,491	39%	15%	46%	$6,228	$19,372	n/a	2.326
GRANDE PRAIRIE	27208	2.10%	9919	$11,281	56%	4%	40%	$6,938	$19,030	n/a	1.324
LLOYDMINSTER	16254	-6.30%	6763	n/a	60%	3%	37%	n/a	n/a	n/a	
LEDUC	13363	1.80%	4649	$12,477	77%	3%	20%	$6,132	$17,624	n/a	3.3115
CAMROSE	12968	0.00%	4903	$10,729	75%	1%	24%	$6,456	$17,076	n/a	4.313
SPRUCE GROVE	12332	3.50%	3567	$14,764	78%	5%	17%	$5,747	$19,869	n/a	3.23
FORT SASKATCHEWAN	11983	0.00%	3724	$12,525	72%	0%	28%	$15,244	$49,053	n/a	3.219
AIRDRIE	11424	4.30%	3612	$13,330	80%	0%	20%	$6,253	$19,777	n/a	5.119
WETASKIWIN	10103	0.00%	4173	$11,043	69%	3%	28%	$7,094	$17,176	n/a	3.31
DRUMHELLER	6366	0.00%	2374	$10,415	76%	4%	20%	$6,888	$18,470	n/a	5.129
ALL CITIES AVERAGE	100559	0.60%	39552	$12,694	65%	3%	32%	$7,539	$21,240	n/a	

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

TABLE I: BASES FOR COMPARISON

Municipality	STEP 1 Municipal Size		STEP 2 Housing Stock					STEP 3 Fiscal Capacity			
	Population 1989	Population Growth Rate 1988-1989	Number of Dwellings 1988	Residential Eq. Assess. Per D.U. 1988	Percentage Housing Mix: Single Family Units	Mobile Home Units	Multiple Units	Equalized Assessment Per Capita	Equalized Assessment Per Dwelling	Equalized Assessment Per Kilometer	School Jurisdiction Code
TOWNS											
HINTON	9893	11.80%	3235	$11,466	47%	14%	39%	$7,325	$22,400	n/a	3.108
BROOKS	9464	0.00%	3314	$11,471	58%	7%	35%	$6,137	$17,525	n/a	6.32
EDSON	7323	0.00%	2586	$11,393	70%	13%	17%	$7,151	$20,250	n/a	3.108
CROWSNEST PASS	6912	0.00%	2583	$8,379	96%	4%	0%	$5,413	$14,485	n/a	6.13
WHITECOURT	6560	7.10%	2165	$10,212	49%	23%	18%	$5,846	$17,713	n/a	2.3255
PEACE RIVER	6504	2.30%	2310	$10,064	69%	5%	27%	$6,631	$18,669	n/a	1.107
STONY PLAIN	6427	6.00%	2014	$12,225	90%	0%	10%	$5,112	$16,314	n/a	5.215
TABER	6382	0.00%	2265	$12,155	92%	3%	5%	$7,038	$19,832	n/a	6.104
LACOMBE	6217	1.80%	2307	$11,627	68%	7%	25%	$5,966	$16,077	n/a	4.214
OKOTOKS	6020	6.20%	1819	$15,522	80%	2%	18%	$6,010	$19,890	n/a	5.118
INNISFAIL	5649	2.10%	2180	$10,666	60%	10%	30%	$6,927	$17,950	n/a	4.222
SLAVE LAKE	5611	0.00%	1851	$9,933	80%	19%	1%	$5,683	$17,227	n/a	1.122
BONNYVILLE	5575	0.00%	2062	$12,167	58%	7%	35%	$7,164	$19,368	n/a	2.346
MORINVILLE	5542	2.50%	1675	$12,085	81%	2%	17%	$4,861	$16,082	n/a	3.601
DRAYTON VALLEY	5474	3.50%	1805	$12,749	69%	11%	20%	$7,934	$24,062	n/a	3.23
PONOKA	5473	0.00%	2161	$11,300	84%	6%	10%	$6,383	$16,166	n/a	4.203
ROCKY MOUNTAIN HOUSE	5343	1.60%	2003	$10,111	53%	33%	14%	$6,427	$17,145	n/a	4.109
HIGH RIVER	5326	4.50%	1822	$13,337	73%	23%	4%	$6,462	$19,890	n/a	5.118
VEGREVILLE	5276	0.00%	2111	$10,743	97%	2%	2%	$8,523	$21,302	n/a	3.226
STETTLER	5147	0.00%	1935	$11,993	73%	4%	23%	$7,063	$18,788	n/a	3.23
ST. PAUL	5128	0.00%	1748	$11,002	88%	2%	10%	$6,505	$19,082	n/a	6.112
COALDALE	5059	1.90%	1669	$13,777	96%	1%	3%	$5,513	$16,710	n/a	6.225
OLDS	5004	0.00%	2013	$10,427	85%	7%	8%	$6,356	$15,799	n/a	5.216
CANMORE	4833	9.40%	2038	$13,797	64%	8%	28%	$7,934	$18,815	n/a	5.131
WAINWRIGHT	4713	1.00%	1711	$11,142	75%	6%	19%	$6,398	$17,622	n/a	3.115
WESTLOCK	4463	0.00%	1838	$9,348	77%	12%	11%	$6,462	$15,691	n/a	2.117
BEAUMONT	4386	4.70%	1194	$15,860	91%	0%	9%	$4,684	$17,206	n/a	3.224
VERMILION	4379	2.80%	1718	$8,437	76%	6%	18%	$5,697	$14,522	n/a	3.223
COCHRANE	4337	0.00%	1446	$14,021	86%	10%	14%	$6,787	$20,356	n/a	5.119
BARRHEAD	4014	0.60%	1563	$10,682	72%	6%	22%	$6,763	$17,368	n/a	2.211
TOWNS (GROUP 1) AVG.	5748	2.30%	2038	$11,603	75%	8%	16%	$6,438	$18,110	n/a	
ALL TOWN AVG.	2910	1.10%	1029	$10,343	78%	10%	12%	$5,781	$16,009	n/a	

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

TABLE I: BASES FOR COMPARISON

Municipality	STEP 1 Municipal Size		STEP 2 Housing Stock					STEP 3 Fiscal Capacity			
	Population 1989	Population Growth Rate 1988-1989	Number of Dwellings 1988	Residential Eq.Assess. Per D.U. 1988	Percentage Housing Mix: Single Family Units	Mobile Home Units	Multiple Units	Equalized Assessment Per Capita	Equalized Assessment Per Dwelling	Equalized Assessment Per Kilometer	School Jurisdiction Code
DEVON	3956	5.40%	1246	$12,856	81%	0%	19%	$6,617	$21,009	n/a	3.335
SYLVAN LAKE	3937	0.00%	1370	$12,687	n/a	n/a	n/a	$5,832	$16,759	n/a	4.222
REDCLIFF	3834	0.00%	1281	$10,646	97%	0%	3%	$6,100	$18,257	n/a	6.323
PINCHER CREEK	3800	0.00%	1346	$11,449	82%	10%	8%	$5,809	$16,400	n/a	6.113
GRAND CENTRE	3715	1.60%	1336	$10,749	58%	15%	27%	$6,826	$18,981	n/a	2.346
GRANDE CACHE	3646	0.00%	1041	$9,008	64%	6%	30%	$5,189	$18,174	n/a	3.345
COLD LAKE	3572	3.70%	1270	$15,240	79%	2%	20%	$6,177	$17,372	n/a	2.346
STRATHMORE	3564	0.60%	1200	$13,241	64%	16%	20%	$6,452	$19,164	n/a	2.322
CARDSTON	3497	0.00%	1079	$10,864	94%	5%	1%	$4,758	$15,422	n/a	6.102
CLARESHOLM	3382	0.00%	1259	$11,082	82%	3%	15%	$5,997	$16,109	n/a	6.112
THREE HILLS	3324	0.00%	978	$10,193	92%	7%	1%	$4,371	$14,858	n/a	5.127
FAIRVIEW	3281	0.00%	1063	$11,046	89%	8%	3%	$5,698	$17,586	n/a	1.123
DIDSBURY	3197	0.40%	1094	$10,657	72%	11%	18%	$5,005	$14,628	n/a	5.216
FORT MACLEOD	3123	0.00%	1171	$9,031	83%	15%	2%	$5,680	$15,148	n/a	6.112
HANNA	3017	0.00%	1205	$11,130	22%	3%	75%	$7,119	$17,825	n/a	5.106
HIGH LEVEL	3004	0.00%	966	$9,229	36%	39%	25%	$6,769	$21,050	n/a	1.125
RAYMOND	2957	0.00%	830	$11,514	99%	1%	1%	$3,784	$13,480	n/a	6.205
HIGH PRAIRIE	2817	0.00%	933	$9,737	87%	11%	2%	$5,845	$17,649	n/a	1.122
GRIMSHAW	2625	0.00%	895	$10,317	93%	4%	3%	$5,286	$14,715	n/a	1.107
LAC LA BICHE	2553	0.00%	843	$11,184	72%	6%	22%	$6,904	$20,909	n/a	2.124
GIBBONS	2493	0.10%	750	$10,851	89%	7%	4%	$3,902	$12,971	n/a	3.111
SWAN HILLS	2407	0.00%	933	$9,261	45%	45%	10%	$5,102	$13,162	n/a	2.343
VALLEYVIEW	2218	0.00%	727	$9,412	65%	30%	5%	$5,383	$16,424	n/a	1.126
FOX CREEK	2068	0.00%	692	$11,235	69%	27%	4%	$5,385	$16,092	n/a	1.126
REDWATER	2024	0.00%	834	$9,364	80%	5%	15%	$7,040	$17,086	n/a	3.111
ATHABASCA	1975	0.00%	802	$10,150	81%	4%	15%	$7,734	$19,046	n/a	2.212
BEAVERLODGE	1808	0.00%	656	$8,066	85%	10%	5%	$4,570	$12,596	n/a	1.201
PROVOST	1797	4.20%	634	$12,177	89%	10%	1%	$7,298	$20,686	n/a	4.116
SUNDRE	1789	3.30%	664	$9,673	67%	26%	7%	$5,469	$14,735	n/a	5.216
BLACKFALDS	1768	4.70%	559	$13,692	67%	26%	8%	$4,722	$14,933	n/a	4.214
TOWNS (GROUP 2) AVG.	2905	0.80%	989	$10,858	75%	12%	13%	$5,761	$16,774	n/a	
ALL TOWN AVG.	2910	1.10%	1029	$10,343	78%	10%	12%	$5,781	$16,009	n/a	

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

TABLE I: BASES FOR COMPARISON

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RIMBEY	1748	0.00%	699	$8,687	73%	12%	15%	$6,103	$15,261	n/a	4.203
MAGRATH	1637	0.00%	500	$11,247	94%	5%	1%	$4,502	$14,740	n/a	6.102
BOW ISLAND	1566	0.00%	578	$10,530	83%	5%	12%	$6,563	$17,782	n/a	6.208
NANTON	1564	0.00%	627	$11,687	85%	7%	8%	$6,733	$16,795	n/a	6.112
PICTURE BUTTE	1554	0.00%	552	$10,439	77%	9%	14%	$4,998	$14,070	n/a	6.225
TOFIELD	1542	4.00%	547	$10,844	90%	6%	4%	$5,546	$15,633	n/a	3.209
MILLET	1540	0.00%	502	$10,516	83%	16%	1%	$4,055	$12,440	n/a	3.21
CARSTAIRS	1537	2.60%	559	$11,450	90%	7%	3%	$5,610	$15,425	n/a	5.216
LAMONT	1536	2.10%	579	$9,556	95%	2%	3%	$4,600	$12,204	n/a	3.229
PENHOLD	1495	0.00%	562	$10,184	74%	21%	5%	$4,507	$11,990	n/a	4.222
BLACK DIAMOND	1481	3.10%	534	$8,939	82%	7%	11%	$3,782	$10,490	n/a	5.118
CROSSFIELD	1480	0.50%	477	$13,116	78%	6%	16%	$6,562	$20,361	n/a	5.119
VULCAN	1422	0.00%	624	$10,246	76%	5%	19%	$8,002	$18,234	n/a	6.202
MAYERTHORPE	1414	0.00%	505	$7,894	72%	24%	4%	$4,315	$12,082	n/a	2.227
ELK POINT	1391	0.00%	635	$10,641	68%	7%	25%	$7,281	$15,950	n/a	2.218
BON ACCORD	1355	0.00%	390	$6,670	82%	2%	16%	$3,848	$11,408	n/a	3.111
TURNER VALLEY	1317	1.50%	504	$9,363	84%	5%	11%	$5,191	$13,565	n/a	5.118
CORONATION	1310	0.00%	462	$7,065	72%	27%	1%	$5,028	$14,258	n/a	4.217
WEMBLEY	1264	3.00%	360	$9,312	81%	11%	8%	$3,159	$11,091	n/a	1.201
SEXSMITH	1256	0.00%	397	$8,571	75%	8%	17%	$5,971	$18,869	n/a	1.201
CALMAR	1194	2.90%	411	$9,046	93%	5%	2%	$4,284	$12,445	n/a	3.224
BASSANO	1186	0.00%	459	$8,867	81%	7%	12%	$6,269	$16,197	n/a	6.204
FALHER	1178	0.00%	411	$9,443	80%	15%	5%	$6,490	$18,602	n/a	1.503
BRUDERHEIM	1176	0.00%	412	$9,342	82%	3%	15%	$3,914	$11,173	n/a	3.229
TWO HILLS	1171	2.60%	520	$7,887	90%	2%	8%	$5,364	$12,078	n/a	3.22
VIKING	1160	0.00%	441	$10,421	92%	7%	1%	$5,873	$15,449	n/a	3.224
RAINBOW LAKE	1146	0.00%	260	$8,207	34%	61%	5%	$3,519	$14,404	n/a	1.125
MANNING	1144	0.00%	414	$11,081	68%	14%	18%	$6,203	$17,141	n/a	1.107
SPIRIT RIVER	1086	0.00%	426	$7,954	90%	7%	3%	$5,335	$13,600	n/a	1.121
MCLENNAN	1045	2.40%	371	$7,098	69%	14%	17%	$3,868	$10,894	n/a	1.122
TOWNS (GROUP 3) AVG.	1363	0.80%	491	$9,543	80%	11%	9%	$5,249	$14,488	n/a	
ALL TOWN AVG.	2910	1.10%	1029	$10,343	78%	10%	12%	$5,781	$16,009	n/a	

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

TABLE I: BASES FOR COMPARISON

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SMOKY LAKE	1045	0.00%	468	$9,896	82%	6%	13%	$7,244	$16,175	n/a	2.213
OYEN	1035	2.50%	378	$10,018	86%	12%	2%	$5,988	$16,396	n/a	5.105
KILLAM	1032	0.00%	382	$10,277	91%	3%	6%	$5,862	$15,836	n/a	4.258
CASTOR	1030	0.00%	428	$9,241	93%	7%	0%	$5,713	$13,748	n/a	4.217
VAUXHALL	984	0.00%	381	$8,898	83%	7%	10%	$6,310	$16,296	n/a	6.104
BOWDEN	967	0.00%	363	$9,221	62%	21%	17%	$4,722	$12,578	n/a	4.222
TROCHU	892	0.00%	357	$9,712	90%	9%	1%	$6,425	$16,054	n/a	5.127
SEDGEWICK	877	0.00%	341	$9,959	95%	4%	1%	$5,437	$13,984	n/a	4.226
ECKVILLE	869	0.00%	348	$8,543	67%	18%	15%	$5,199	$12,982	n/a	4.214
MILK RIVER	861	0.00%	369	$10,360	73%	12%	15%	$7,059	$16,470	n/a	6.205
BASHAW	829	0.00%	348	$8,680	n/a	b/a	n/a	$7,224	$17,209	n/a	4.221
DAYSLAND	685	0.00%	313	$8,973	81%	10%	9%	$5,656	$12,378	n/a	4.228
HARDISTY	642	0.00%	281	$7,497	89%	10%	1%	$4,880	$11,150	n/a	4.228
MUNDARE	606	0.00%	260	$6,899	99%	0%	2%	$4,376	$10,199	n/a	3.229
STAVELY	469	0.00%	193	$8,529	83%	16%	1%	$4,957	$12,045	n/a	4.314
GRANUM	371	0.00%	156	$7,039	74%	20%	6%	$5,125	$12,187	n/a	6.112
GLEICHEN	327	0.00%	124	$7,155	95%	5%	0%	$4,882	$12,873	n/a	5.215
IRVINE	301	0.00%	106	$5,975	85%	14%	1%	$3,845	$9,186	n/a	6.103
TOWNS (GROUP 4) AVG.	996	0.30%	381	$8,971	81%	12%	7%	$5,506	$14,163	n/a	
ALL TOWN AVG.	2910	1.10%	1029	$10,343	78%	10%	12%	$5,781	$16,009	n/a	

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

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VILLAGES											
COALHURST	1289	0.00%	405	$9,839	74%	24%	2%	$3,530	$11,234	n/a	6.225
LEGAL	949	0.00%	298	$10,278	95%	0%	5%	$3,922	$12,490	n/a	3.316
FORESTBURG	936	0.00%	414	$9,384	89%	6%	5%	$6,028	$13,628	n/a	4.228
BENTLEY	841	0.00%	317	$10,797	79%	11%	11%	$5,728	$15,195	n/a	4.214
STIRLING	796	0.00%	205	$9,865	83%	14%	3%	$2,788	$10,824	n/a	6.31
ALIX	793	0.00%	297	$9,156	70%	25%	5%	$4,438	$11,851	n/a	4.214
MANNVILLE	778	0.00%	340	$7,674	90%	8%	2%	$4,546	$10,401	n/a	3.226
IRRICANA	769	9.50%	233	$10,696	91%	0%	9%	$3,920	$12,936	n/a	5.119
EVANSBURG	750	0.00%	269	$9,074	77%	6%	17%	$5,011	$13,919	n/a	3.108
BOYLE	704	0.00%	279	$9,628	74%	14%	13%	$8,090	$20,414	n/a	2.212
HYTHE	688	0.00%	249	$7,564	90%	8%	2%	$5,416	$14,966	n/a	1.201
CONSORT	686	1.80%	246	$7,985	80%	18%	2%	$4,806	$13,401	n/a	4.11
RYCROFT	672	0.00%	256	$7,572	79%	20%	1%	$5,068	$13,304	n/a	1.121
BERWYN	661	0.00%	240	$8,120	76%	22%	2%	$4,223	$11,630	n/a	1.107
ONOWAY	647	0.00%	278	$8,512	95%	3%	2%	$5,634	$13,112	n/a	2.227
THORSBY	632	0.00%	265	$10,496	89%	10%	1%	$7,087	$16,901	n/a	3.224
KITSCOTY	622	-0.60%	206	$11,204	89%	11%	1%	$5,035	$15,202	n/a	3.223
WABAMUN	603	2.40%	228	$9,238	71%	22%	8%	$42,637	$112,764	n/a	3.23
FOREMOST	595	0.00%	219	$9,583	89%	2%	9%	$6,319	$17,167	n/a	6.208
DELBURNE	577	0.00%	235	$7,231	75%	15%	10%	$4,538	$10,688	n/a	4.222
BRETON	557	0.00%	248	$6,403	63%	27%	11%	$4,549	$10,175	n/a	3.224
BEISEKER	542	4.60%	225	$10,460	83%	8%	10%	$7,379	$17,775	n/a	5.119
NOBLEFORD	531	0.00%	185	$10,771	98%	1%	1%	$6,290	$18,055	n/a	6.225
MARWAYNE	516	0.00%	197	$8,582	88%	10%	2%	$5,211	$13,649	n/a	3.223
HINES CREEK	513	0.00%	173	$6,071	91%	7%	2%	$4,592	$13,618	n/a	1.123
MIRROR	508	0.00%	206	$7,155	59%	40%	1%	$3,998	$9,859	n/a	4.214
RYLEY	500	0.00%	191	$6,907	86%	12%	2%	$4,155	$10,878	n/a	3.209
WARNER	490	0.00%	188	$6,521	90%	8%	2%	$4,970	$12,954	n/a	6.205
ANDREW	485	0.00%	277	$5,958	95%	4%	2%	$4,808	$8,418	n/a	3.229
IRMA	484	0.00%	190	$8,288	91%	8%	1%	$4,943	$12,592	n/a	3.115
VILLAGES (GROUP 1) AVG.	670	0.60%	252	$8,700	83%	12%	5%	$6,322	$16,667	n/a	
ALL VILLAGE AVG.	372	0.30%	144	$7,587	86%	11%	3%	$5,157	$13,118	n/a	

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

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THORHILD	491	0.00%	220	$8,347	99%	1%	1%	$5,497	$12,019	n/a	2.207
GLENDON	480	0.00%	196	$8,538	80%	10%	10%	$5,091	$12,467	n/a	2.346
ENTWISTLE	478	0.00%	176	$8,473	96%	3%	1%	$4,959	$13,469	n/a	3.23
WARBURG	477	0.00%	181	$9,225	89%	10%	1%	$4,881	$12,864	n/a	3.224
NAMPA	464	0.00%	171	$8,194	71%	29%	0%	$5,409	$14,676	n/a	1.107
ACME	457	0.00%	168	$9,560	89%	6%	5%	$5,558	$15,118	n/a	5.127
BARNWELL	454	12.90%	103	$12,222	95%	5%	0%	$3,440	$15,163	n/a	6.104
DUCHESS	430	0.00%	148	$10,359	99%	1%	0%	$4,952	$14,389	n/a	6.204
CARBON	429	0.00%	171	$10,722	83%	4%	14%	$6,201	$15,556	n/a	5.1207
CLYDE	428	0.00%	177	$6,384	61%	26%	13%	$3,520	$8,513	n/a	2.117
LINDEN	417	0.00%	174	$10,253	91%	8%	1%	$6,870	$16,463	n/a	5.127
HOLDEN	411	0.00%	185	$5,841	95%	5%	0%	$4,177	$9,280	n/a	3.209
DONNELLY	405	0.00%	153	$8,506	82%	16%	2%	$4,968	$13,151	n/a	1.121
CHAUVIN	400	0.00%	166	$7,321	84%	15%	1%	$4,496	$10,835	n/a	3.115
EDGERTON	399	0.00%	160	$7,316	88%	10%	2%	$4,611	$11,500	n/a	3.115
CAROLINE	387	0.00%	192	$6,067	61%	16%	23%	$4,970	$10,018	n/a	4.104
MYRNAM	383	0.00%	168	$7,421	100%	0%	0%	$5,076	$11,572	n/a	3.22
BAWLF	375	0.00%	121	$10,091	92%	4%	4%	$4,164	$12,905	n/a	4.221
WILLINGDON	371	0.00%	159	$7,202	92%	8%	0%	$4,855	$11,328	n/a	3.22
SANGUDO	368	0.00%	185	$6,173	70%	30%	0%	$4,718	$9,384	n/a	2.227
GIROUXVILLE	367	0.00%	135	$6,960	92%	6%	2%	$4,634	$12,599	n/a	1.122
TILLEY	362	0.00%	117	$6,279	80%	20%	1%	$2,938	$9,092	n/a	6.204
COUTTS	359	0.00%	160	$6,279	84%	8%	8%	$5,970	$13,395	n/a	6.205
CHAMPION	358	0.00%	161	$5,346	85%	13%	3%	$4,413	$9,813	n/a	6.202
CLIVE	356	0.00%	130	$10,990	75%	21%	4%	$5,012	$13,726	n/a	4.214
NEW SAREPTA	355	3.20%	123	$7,599	63%	27%	10%	$3,661	$10,567	n/a	3.224
CREMONA	354	0.90%	137	$8,640	74%	16%	10%	$5,089	$13,149	n/a	5.216
WILDWOOD	353	-2.20%	170	$6,126	76%	24%	0%	$4,493	$9,329	n/a	3.108
STANDARD	336	0.00%	130	$10,125	92%	6%	2%	$6,599	$17,055	n/a	5.215
VILNA	325	0.00%	147	$7,858	98%	1%	1%	$5,384	$11,904	n/a	2.213
VILLAGES (GROUP 2) AVG.	401	0.50%	159	$8,147	85%	12%	4%	$4,887	$12,377	n/a	
ALL VILLAGE AVG.	372	0.30%	144	$7,587	86%	11%	3%	$5,157	$13,118	n/a	

TABLE I: BASES FOR COMPARISON

Municipality	STEP 1 Municipal Size		STEP 2 Housing Stock					STEP 3 Fiscal Capacity			
	Population 1989	Population Growth Rate 1988-1989	Number of Dwellings 1988	Residential Eq.Assess. Per D.U. 1988	Percentage Housing Mix: Single Family Units	Mobile Home Units	Multiple Units	Equalized Assessment Per Capita	Equalized Assessment Per Dwelling	Equalized Assessment Per Kilometer	School Jurisdiction Code
ROSEMARY	321	0.00%	104	$8,102	92%	8%	1%	$3,215	$9,922	n/a	6.204
HAY LAKES	312	6.10%	107	$9,390	86%	14%	0%	$4,058	$11,833	n/a	4.221
VETERAN	312	0.00%	124	$5,161	75%	25%	0%	$3,572	$8,988	n/a	4.11
GLENWOOD	305	-1.30%	79	$11,194	99%	2%	0%	$4,048	$15,629	n/a	6.102
BIG VALLEY	295	0.00%	128	$6,481	90%	9%	1%	$4,611	$10,628	n/a	4.206
BARONS	294	0.00%	115	$6,517	83%	17%	0%	$6,481	$16,568	n/a	6.501
YOUNGSTOWN	294	0.00%	122	$6,202	76%	23%	1%	$4,201	$10,124	n/a	5.106
ROCKYFORD	293	0.00%	113	$8,976	98%	1%	1%	$7,050	$18,280	n/a	5.215
COWLEY	290	0.00%	100	$9,029	75%	14%	1%	$4,527	$13,129	n/a	6.113
LONGVIEW	286	0.70%	112	$7,754	88%	12%	0%	$5,715	$14,594	n/a	5.118
KINUSO	282	0.00%	96	$5,741	88%	21%	1%	$3,201	$9,404	n/a	1.122
LOUGHEED	279	0.00%	106	$6,530	70%	20%	10%	$5,204	$13,697	n/a	4.228
BURDETT	278	0.00%	86	$5,467	88%	12%	0%	$3,218	$10,403	n/a	6.206
HUGHENDEN	276	0.00%	111	$5,887	91%	8%	1%	$3,640	$9,050	n/a	4.116
WASKATENAU	276	0.00%	129	$7,118	94%	5%	1%	$5,240	$11,211	n/a	2.213
NEW NORWAY	273	-1.10%	96	$6,604	93%	7%	0%	$3,592	$10,214	n/a	4.221
STROME	267	0.00%	107	$6,814	100%	0%	0%	$4,413	$11,012	n/a	4.228
BLACKIE	266	0.00%	94	$9,344	98%	1%	1%	$6,583	$18,629	n/a	5.118
ELNORA	266	1.50%	113	$7,276	85%	4%	11%	$4,498	$10,589	n/a	4.222
CARMANGAY	262	0.00%	114	$6,036	90%	9%	1%	$4,756	$10,931	n/a	6.202
MORRIN	252	0.00%	102	$7,196	86%	14%	0%	$4,453	$11,001	n/a	5.114
CEREAL	251	0.00%	95	$6,919	70%	30%	0%	$4,499	$11,887	n/a	5.105
HILLSPRING	251	0.00%	75	$8,836	85%	15%	0%	$2,907	$9,728	n/a	6.102
GRASSY LAKE	244	0.00%	88	$5,711	100%	0%	0%	$3,295	$9,136	n/a	6.104
CHIPMAN	239	0.00%	91	$7,444	93%	5%	1%	$4,360	$11,452	n/a	3.229
WANHAM	238	0.00%	100	$4,325	70%	30%	0%	$5,298	$12,610	n/a	1.121
DONALDA	237	0.40%	98	$7,638	90%	10%	0%	$4,669	$11,292	n/a	4.206
PLAMONDON	236	0.00%	95	$7,986	93%	6%	1%	$4,626	$11,491	n/a	2.124
EMPRESS	229	0.00%	97	$4,478	93%	0%	7%	$3,856	$8,409	n/a	5.105
DELIA	223	0.00%	104	$7,263	81%	8%	11%	$6,912	$14,822	n/a	5.114
VILLAGES (GROUP 3) AVG.	271	0.20%	103	$7,114	87%	11%	2%	$4,557	$11,889	n/a	
ALL VILLAGE AVG.	372	0.30%	144	$7,587	86%	11%	3%	$5,157	$13,118	n/a	

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

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	Population 1989	Population Growth Rate 1986-1989	Number of Dwellings 1986	Residential Eq.Assess. Per D.U. 1986	Percentage Housing Mix: Single Family Units	Mobile Home Units	Multiple Units	Equalized Assessment Per Capita	Equalized Assessment Per Dwelling	Equalized Assessment Per Kilometer	School Jurisdiction Code
ALLIANCE	220	8.90%	90	$5,780	98%	2%	0%	$5,040	$12,320	n/a	4.228
HEISLER	220	1.40%	81	$6,974	100%	0%	0%	$3,569	$9,694	n/a	4.228
INNISFREE	219	0.00%	113	$6,719	93%	5%	2%	$7,033	$13,630	n/a	3.226
CAYLEY	216	0.00%	74	$7,716	98%	1%	1%	$4,702	$13,725	n/a	5.118
FORT ASSINIBOINE	214	0.00%	77	$6,480	64%	35%	1%	$2,998	$8,333	n/a	2.211
ROSALIND	214	0.00%	75	$7,728	91%	9%	0%	$4,472	$12,759	n/a	4.221
DEWBERRY	210	0.00%	79	$7,386	73%	26%	1%	$4,538	$12,062	n/a	3.223
TORRINGTON	209	0.00%	79	$4,922	85%	15%	0%	$4,644	$12,286	n/a	5.127
AMISK	207	0.00%	88	$5,835	85%	15%	0%	$3,134	$7,372	n/a	4.116
RADWAY	200	0.00%	85	$5,767	92%	8%	0%	$4,218	$9,925	n/a	2.207
CZAR	190	0.00%	81	$4,514	80%	19%	1%	$3,901	$9,151	n/a	4.116
BOTHA	180	0.00%	60	$9,371	95%	2%	3%	$4,395	$13,186	n/a	4.206
LOMOND	177	0.00%	84	$6,916	89%	8%	3%	$7,004	$14,759	n/a	6.202
GALAHAD	176	0.00%	79	$5,220	100%	0%	0%	$4,065	$9,056	n/a	4.228
EAGLESHAM	172	-9.90%	90	$4,372	93%	7%	0%	$4,915	$9,392	n/a	1.121
PARADISE VALLEY	163	0.00%	63	$5,557	67%	32%	2%	$3,921	$10,145	n/a	3.223
BITTERN LAKE	158	0.00%	52	$10,028	87%	13%	0%	$3,779	$11,483	n/a	4.221
HALKIRK	155	0.00%	61	$6,582	60%	40%	0%	$4,531	$11,514	n/a	4.217
MUNSON	152	0.00%	51	$9,962	38%	62%	0%	$4,428	$13,196	n/a	5.114
HUSSAR	151	0.00%	71	$8,150	83%	11%	6%	$8,776	$18,665	n/a	5.215
DERWENT	149	0.00%	65	$4,127	99%	1%	0%	$3,326	$7,625	n/a	3.22
ARROWWOOD	140	0.00%	66	$7,664	97%	2%	2%	$7,092	$15,043	n/a	6.202
MINBURN	135	0.00%	54	$3,616	93%	7%	0%	$3,043	$7,608	n/a	3.226
EDBERG	129	0.00%	56	$6,331	100%	0%	0%	$3,793	$8,737	n/a	4.221
LAVOY	126	0.00%	44	$6,264	91%	9%	0%	$3,760	$10,768	n/a	3.226
FERINTOSH	125	0.00%	61	$6,260	98%	0%	2%	$4,650	$9,529	n/a	4.221
MILO	114	0.00%	51	$8,047	98%	1%	1%	$7,801	$17,437	n/a	6.202
WARSPITE	97	0.00%	39	$5,722	100%	0%	0%	$4,223	$10,503	n/a	2.213
CLUNY	94	0.00%	44	$5,721	94%	4%	2%	$6,049	$12,923	n/a	5.215
HAIRY HILL	75	2.70%	32	$4,891	100%	0%	0%	$4,820	$11,296	n/a	3.22
RUMSEY	70	0.00%	33	$6,868	73%	27%	0%	$6,330	$13,427	n/a	5.114
GADSBY	35	0.00%	17	$5,264	100%	0%	0%	$7,213	$14,850	n/a	4.206
VILLAGES (GROUP 4) AVG.	159	0.10%	65	$6,461	88%	11%	1%	$4,880	$11,637	n/a	
ALL VILLAGE AVG.	372	0.30%	144	$7,587	86%	11%	3%	$5,157	$13,118	n/a	

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

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SUMMER VILLAGES											
ALBERTA BEACH S.V.	425	0.00%	764	$5,560	n/a	n/a	n/a	$10,929	$24,192	n/a	2.227
CHESTERMERE LAKE S.V.	667	9.50%	383	$18,471	n/a	n/a	n/a	$11,101	$21,463	n/a	5.119
SEBA BEACH S.V.	103	7.30%	340	$6,442	n/a	n/a	n/a	$24,113	$57,760	n/a	3.23
MA-ME-O BEACH S.V.	85	0.00%	275	$10,481	n/a	n/a	n/a	$37,483	$79,651	n/a	3.21
SANDY BEACH S.V.	108	-1.80%	266	$7,598	n/a	n/a	n/a	$19,600	$48,109	n/a	2.227
ISLAND LAKE S.V.	126	0.00%	265	$7,093	n/a	n/a	n/a	$15,167	$36,058	n/a	2.212
GULL LAKE S.V.	102	0.00%	235	$9,151	n/a	n/a	n/a	$21,734	$46,186	n/a	4.214
WEST COVE S.V.	48	0.00%	226	$6,835	n/a	n/a	n/a	$32,735	$78,565	n/a	5.342
ROSS HAVEN S.V.	73	0.00%	221	$7,523	n/a	n/a	n/a	$23,178	$52,874	n/a	2.227
EDMONTON BEACH S.V.	332	3.10%	219	$6,508	n/a	n/a	n/a	$4,459	$13,458	n/a	3.23
GOLDEN DAYS S.V.	50	-10.70%	211	$13,440	n/a	n/a	n/a	$57,833	$120,485	n/a	3.224
SILVER SANDS S.V.	67	0.00%	196	$8,268	n/a	n/a	n/a	$24,838	$48,946	n/a	2.227
GRANDVIEW S.V.	55	0.00%	193	$12,440	n/a	n/a	n/a	$44,479	$101,930	n/a	3.21
MEWATHA BEACH S.V.	28	0.00%	172	$7,794	n/a	n/a	n/a	$48,650	$123,836	n/a	2.212
POPLAR BAY S.V.	43	0.00%	166	$15,574	n/a	n/a	n/a	$60,534	$130,148	n/a	3.21
VAL QUENTIN S.V.	78	0.00%	154	$7,620	n/a	n/a	n/a	$15,381	$39,991	n/a	2.227
CRYSTAL SPRINGS S.V.	37	15.60%	153	$13,206	n/a	n/a	n/a	$55,340	$170,633	n/a	3.21
YELLOWSTONE S.V.	92	-2.10%	149	$8,071	n/a	n/a	n/a	$13,292	$32,180	n/a	2.227
NORGLENWOLD S.V.	168	57.00%	145	$20,449	n/a	n/a	n/a	$17,801	$65,013	n/a	4.22
ROCHON SANDS S.V.	37	15.60%	145	$5,648	n/a	n/a	n/a	$22,246	$45,729	n/a	4.206
SUNSET POINT S.V.	102	-1.00%	138	$12,373	n/a	n/a	n/a	$16,938	$38,393	n/a	2.227
NAKAMUN PARK S.V.	13	30.00%	117	$6,762	n/a	n/a	n/a	$62,873	$163,470	n/a	2.227
SUNDANCE BEACH S.V.	11	0.00%	117	$9,925	n/a	n/a	n/a	$106,676	$195,573	n/a	3.224
BIRCHCLIFF S.V.	48	0.00%	109	$24,714	n/a	n/a	n/a	$56,692	$129,581	n/a	4.214
WHITE SANDS S.V.	2	0.00%	106	$7,844	n/a	n/a	n/a	$424,173	$848,346	n/a	4.206
ARGENTIA BEACH S.V.	3	0.00%	103	$18,529	n/a	n/a	n/a	$642,914	$964,372	n/a	3.21
GHOST LAKE S.V.	28	0.00%	102	$5,630	n/a	n/a	n/a	$20,859	$64,893	n/a	5.309
SUNSET BEACH S.V.	38	0.00%	102	$8,133	n/a	n/a	n/a	$22,147	$46,755	n/a	2.212
BONDISS S.V.	59	0.00%	101	$11,288	n/a	n/a	n/a	$20,881	$42,482	n/a	2.212
SILVER BEACH S.V.	25	0.00%	94	$24,260	n/a	n/a	n/a	$91,679	$176,305	n/a	3.21
S.V.(GROUP 1) AVG.	102	4.10%	199	$10,921	n/a	n/a	n/a	$67,558	$133,579	n/a	
ALL S.V. AVG.	74	3.40%	32	$11,008	n/a	n/a	n/a	$60,081	$116,710	n/a	

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

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					Single Family Units	Mobile Home Units	Multiple Units				
JARVIS BAY S.V.	56	1.80%	93	$15,888	n/a	n/a	n/a	$26,604	$67,720	n/a	4.222
SOUTH VIEW S.V.	44	0.00%	92	$6,018	n/a	n/a	n/a	$13,547	$39,738	n/a	2.227
WHISPERING HILLS S.V.	38	46.20%	90	$10,804	n/a	n/a	n/a	$25,888	$109,304	n/a	2.227
WHITE GULL S.V.	15	0.00%	87	$5,852	n/a	n/a	n/a	$34,429	$129,107	n/a	2.212
ITASKA BEACH S.V.	5	25.00%	86	$11,490	n/a	n/a	n/a	$199,571	$332,619	n/a	3.224
WEST BAPTISTE S.V.	21	-4.50%	86	$8,574	n/a	n/a	n/a	$35,485	$82,797	n/a	2.212
HORSESHOE BAY S. V.	13	0.00%	82	$8,016	n/a	n/a	n/a	$54,393	$101,016	n/a	2.218
SOUTH BAPTISTE S.V.	68	0.00%	75	$8,740	n/a	n/a	n/a	$9,868	$25,810	n/a	2.212
ISLAND LAKE SOUTH S.V.	63	1.60%	68	$7,207	n/a	n/a	n/a	$7,874	$29,180	n/a	2.212
PELICAN NARROWS S.V.	86	-1.10%	65	$19,302	n/a	n/a	n/a	$14,816	$53,090	n/a	2.346
WAIPAROUS S.V.	16	0.00%	63	$8,028	n/a	n/a	n/a	$32,918	$131,670	n/a	2.212
BONNYVILLE BEACH S.V.	62	0.00%	61	$14,005	n/a	n/a	n/a	$13,903	$39,182	n/a	2.346
HALF MOON BAY S.V.	45	0.00%	59	$16,044	n/a	n/a	n/a	$21,204	$53,009	n/a	4.214
LARKSPUR S. V.	7	-22.20%	56	$8,254	n/a	n/a	n/a	$66,890	$117,058	n/a	2.117
PARKLAND BEACH S.V.	48	0.00%	55	$17,469	n/a	n/a	n/a	$20,406	$54,417	n/a	4.203
KAPASIWIN S.V.	4	0.00%	40	$12,404	n/a	n/a	n/a	$125,530	$10,916	n/a	3.23
LAKEVIEW S.V.	27	0.00%	38	$6,351	n/a	n/a	n/a	$9,197	$22,574	n/a	3.23
POINT ALISON S.V.	2	0.00%	33	$11,187	n/a	n/a	n/a	$185,923	$185,923	n/a	3.23
BETULA BEACH S.V.	10	0.00%	31	$10,416	n/a	n/a	n/a	$33,127	$82,818	n/a	3.20
CASTLE ISLAND S.V.	7	0.00%	19	$16,716	n/a	n/a	n/a	$45,761	$160,163	n/a	2.227
S.V.(GROUP 2) AVG.	32	2.30%	64	$11,138	n/a	n/a	n/a	$48,867	$91,405	n/a	
ALL S.V. AVG.	74	3.40%	32	$11,008	n/a	n/a	n/a	$60,081	$116,710	n/a	

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COUNTIES											
CTY.NO. 8 FORTY MILE	3335	0.00%	870	$29,824	n/a	n/a	n/a	$13,287	$50,934	$13,779	6.208
CTY.NO.21 TWO HILLS	3086	0.00%	1004	$20,511	n/a	n/a	n/a	$11,432	$35,138	$15,095	3.22
CTY.NO. 5 WARNER	3579	0.00%	836	$29,287	n/a	n/a	n/a	$9,288	$39,764	$15,879	6.205
CTY.NO.30 LAMONT	4287	0.00%	1504	$14,782	n/a	n/a	n/a	$8,561	$24,402	$17,704	3.229
CTY.NO. 2 VULCAN	3656	0.00%	1084	$31,546	n/a	n/a	n/a	$13,841	$46,681	$16,777	6.202
CTY.NO.29 FLAGSTAFF	4406	0.00%	1294	$25,934	n/a	n/a	n/a	$16,123	$54,898	$23,159	4.228
CTY.NO.18 PAINTEARTH	2439	0.00%	726	$25,840	n/a	n/a	n/a	$41,400	$139,083	$47,000	4.217
CTY.NO.27 MINBURN	3894	0.00%	1200	$22,646	n/a	n/a	n/a	$11,991	$38,910	$21,340	3.226
CTY.NO.13 SMOKY LAKE	2789	0.00%	896	$17,620	n/a	n/a	n/a	$11,350	$35,331	$19,184	2.213
CTY.NO. 7 THORHILD	3094	0.00%	1064	$12,630	n/a	n/a	n/a	$7,306	$21,245	$16,380	2.207
CTY.NO.22 CAMROSE	7475	0.00%	2371	$16,783	n/a	n/a	n/a	$8,681	$27,369	$23,529	4.221
CTY.NO. 9 BEAVER	5400	0.00%	1670	$18,187	n/a	n/a	n/a	$9,522	$30,789	$21,004	3.209
CTY.NO.16 WHEATLAND	5409	0.00%	1549	$26,456	n/a	n/a	n/a	$23,533	$82,177	$42,336	5.215
CTY.NO. 3 PONOKA	7739	0.00%	2348	$12,308	n/a	n/a	n/a	$7,690	$25,347	$25,312	4.203
CTY.NO.24 VERMILION RIVER	8112	0.00%	2457	$16,912	n/a	n/a	n/a	$9,804	$32,370	$24,345	3.223
CTY.NO.25 LEDUC	11278	0.00%	3580	$13,794	n/a	n/a	n/a	$11,988	$37,765	$56,613	3.224
CTY.NO. 6 STETTLER	5179	0.00%	1613	$17,764	n/a	n/a	n/a	$12,077	$38,775	$22,666	4.206
CTY.NO. 4 NEWELL	6143	0.00%	1750	$13,174	n/a	n/a	n/a	$19,363	$67,968	$59,235	6.204
CTY.NO.17 MOUNTAIN VIEW	8886	0.00%	2997	$15,609	n/a	n/a	n/a	$14,903	$44,187	$47,039	5.216
CTY.NO.12 ATHABASCA	5979	0.00%	1941	$10,554	n/a	n/a	n/a	$5,951	$18,330	$15,389	2.213
CTY.NO.11 BARRHEAD	5728	0.00%	1739	$11,785	n/a	n/a	n/a	$4,912	$16,179	$16,918	2.211
CTY.NO.26 LETHBRIDGE	8266	0.00%	2297	$16,749	n/a	n/a	n/a	$8,364	$30,100	$34,092	6.225
CTY.NO.19 ST. PAUL	6595	0.00%	1979	$13,142	n/a	n/a	n/a	$6,980	$23,261	$21,793	2.218
CTY.NO.14 LACOMBE	8911	0.00%	2798	$13,958	n/a	n/a	n/a	$23,112	$73,606	$81,619	4.214
CTY.NO.28 LAC STE. ANNE	7765	0.00%	2561	$11,520	n/a	n/a	n/a	$6,032	$18,289	$22,334	2.227
CTY.NO.10 WETASKIWIN	9521	0.00%	3149	$13,467	n/a	n/a	n/a	$9,903	$29,943	$40,345	3.21
CTY.NO. 1 GRANDE PRAIRIE	12042	0.00%	3647	$11,718	n/a	n/a	n/a	$9,804	$32,373	$33,286	1.201
CTY.NO.23 RED DEER	13911	0.00%	4447	$17,612	n/a	n/a	n/a	$10,071	$31,502	$47,449	4.222
CTY.NO.31 PARKLAND	20926	0.00%	6598	$16,592	n/a	n/a	n/a	$15,401	$48,847	$147,501	3.23
CTY.NO.20 STRATHCONA	51744	3.90%	14688	$17,550	n/a	n/a	n/a	$12,164	$42,851	$489,338	3.219
ALL COUNTY AVG.	8386	0.10%	2555	$17,875	n/a	n/a	n/a	$12,494	$41,280	$49,281	

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

TABLE I: BASES FOR COMPARISON

	STEP 1 Municipal Size		STEP 2 Housing Stock					STEP 3 Fiscal Capacity			
Municipality	Population 1989	Population Growth Rate 1988-1989	Number of Dwellings 1988	Residential Eq. Assess. Per D.U. 1988	Percentage Housing Mix: Single Family Units	Mobile Home Units	Multiple Units	Equalized Assessment Per Capita	Equalized Assessment Per Dwelling	Equalized Assessment Per Kilometer	School Jurisdiction Code
MUNICIPAL DISTRICTS											
MD.NO. 34 ACADIA	618	0.00%	160	$32,841	n/a	n/a	n/a	$10,647	$41,123	$13,422	5.105
MD.NO. 6 CARDSTON	4419	0.00%	968	$19,932	n/a	n/a	n/a	$6,041	$27,576	$25,106	6.102
MD.NO.130 SMOKY RIVER	2853	0.00%	812	$13,584	n/a	n/a	n/a	$5,497	$19,316	$8,467	1.122
MD.NO. 47 STARLAND	2120	0.00%	622	$30,595	n/a	n/a	n/a	$18,610	$63,429	$20,690	5.114
MD.NO.133 SPIRIT RIVER	848	0.00%	277	$13,558	n/a	n/a	n/a	$10,026	$30,692	$16,357	1.121
MD.NO. 52 PROVOST	2725	0.00%	834	$19,935	n/a	n/a	n/a	$19,612	$64,081	$23,995	4.116
MD.NO. 14 TABER	5284	0.00%	1492	$20,421	n/a	n/a	n/a	$12,387	$43,868	$30,262	6.104
MD.NO. 26 WILLOW CREEK	4733	0.00%	1319	$19,564	n/a	n/a	n/a	$7,345	$26,357	$15,555	6.112
MD.NO. 48 KNEEHILL	4996	0.00%	1512	$21,934	n/a	n/a	n/a	$14,377	$47,506	$26,028	5.127
MD.NO. 1 CYPRESS	4795	0.00%	1567	$39,662	n/a	n/a	n/a	$44,237	$135,364	$68,757	6.103
MD.NO.136 FAIRVIEW	1903	0.00%	587	$15,650	n/a	n/a	n/a	$9,340	$30,280	$19,386	1.123
MD.NO.135 PEACE	1527	0.00%	466	$13,496	n/a	n/a	n/a	$10,531	$34,509	$26,405	1.107
MD.NO. 61 WAINWRIGHT	3937	0.00%	1121	$25,496	n/a	n/a	n/a	$19,161	$67,294	$41,632	3.115
MD.NO. 8 BIGHORN	1138	0.00%	615	$15,009	n/a	n/a	n/a	$30,345	$56,151	$435,471	
MD.NO. 77 BRAZEAU	5448	0.00%	2000	$8,074	n/a	n/a	n/a	$24,328	$66,268	$118,368	
MD.NO. 92 WESTLOCK	6992	0.00%	2256	$12,237	n/a	n/a	n/a	$5,682	$17,610	$17,039	2.117
MD.NO. 9 PINCHER CREEK	3093	0.00%	932	$19,864	n/a	n/a	n/a	$17,416	$57,797	$49,725	6.113
MD.NO. 31 FOOTHILLS	9432	0.40%	3096	$27,037	n/a	n/a	n/a	$14,377	$43,771	$65,939	5.118
MD.NO. 99 CLEARWATER	9848	0.00%	3152	$8,124	n/a	n/a	n/a	$19,245	$60,129	$93,488	4.109
MD.NO. 90 STURGEON	14019	0.00%	4122	$20,282	n/a	n/a	n/a	$13,487	$45,868	$100,243	3.111
MD.NO. 44 ROCKY VIEW	17484	0.00%	5386	$31,286	n/a	n/a	n/a	$17,367	$56,376	$109,338	5.119
MD.NO. 87 BONNYVILLE	10384	0.00%	2873	$21,002	n/a	n/a	n/a	$7,623	$27,551	$48,830	2.346
ALL M.D. AVG	5391	0.00%	1644	$20,436	n/a	n/a	n/a	$15,349	$48,314	$62,477	

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

TABLE I: BASES FOR COMPARISON

Municipality	STEP 1 Municipal Size		STEP 2 Housing Stock					STEP 3 Fiscal Capacity			
	Population 1989	Population Growth Rate 1988-1989	Number of Dwellings 1988	Residential Eq.Assess. Per D.U. 1988	Percentage Housing Mix: Single Family Units	Mobile Home Units	Multiple Units	Equalized Assessment Per Capita	Equalized Assessment Per Dwelling	Equalized Assessment Per Kilometer	School Jurisdiction Code
IMPROVEMENT DISTRICTS											
I.D. NO. 20	2922	0.00%	935	$9,563	n/a	n/a	n/a	$11,000	$34,376	$20,146	1.121
I.D. NO. 19	1620	0.00%	515	$15,764	n/a	n/a	n/a	$10,752	$33,823	$12,586	1.121
I.D. NO. 21	2992	0.00%	887	$9,930	n/a	n/a	n/a	$9,539	$32,178	$14,812	1.123
I.D. NO. 22	4451	0.00%	1362	$8,956	n/a	n/a	n/a	$9,503	$31,056	$20,037	1.107
I.D. NO. 16	5332	0.00%	1568	$8,199	n/a	n/a	n/a	$29,481	$100,251	$83,641	1.126
I.D. NO. 23	6942	0.00%	1644	$7,493	n/a	n/a	n/a	$9,830	$41,510	$42,170	1.125
I.D. NO. 15	2854	0.00%	906	$8,435	n/a	n/a	n/a	$32,279	$101,682	$105,817	2.227
I.D. NO. 14	8192	0.00%	2665	$8,759	n/a	n/a	n/a	$24,982	$76,794	$116,887	3.108
I.D. NO. 17	12534	0.00%	3579	$8,622	n/a	n/a	n/a	$18,963	$66,411	$67,199	1.122
I.D. NO. 18	10498	0.00%	2973	$9,600	n/a	n/a	n/a	$40,977	$144,695	$170,766	2.326
I.D. NO. 5	282	0.00%	74	$20,176	n/a	n/a	n/a	$64,752	$246,756	n/a	5.131
I.D. NO. 6	128	0.00%	48	$34,618	n/a	n/a	n/a	$151,077	$402,871	$195,312	6.112
I.D. NO. 7	1147	0.00%	442	$9,001	n/a	n/a	n/a	$5,150	$13,365	$121,149	5.129
I.D. NO. 8	7	0.00%	3	$3,211	n/a	n/a	n/a	$43,093	$100,551	n/a	5.315
ALL I.D. AVG.	4279	0.00%	1257	$11,595	n/a	n/a	n/a	$32,956	$101,880	$80,877	
SPECIAL AREAS											
SPECIAL AREAS (2 3 AND 4)	6010	0.00%	1782	$31,174	n/a	n/a	n/a	$40,662	$137,137	$29,689	5.101

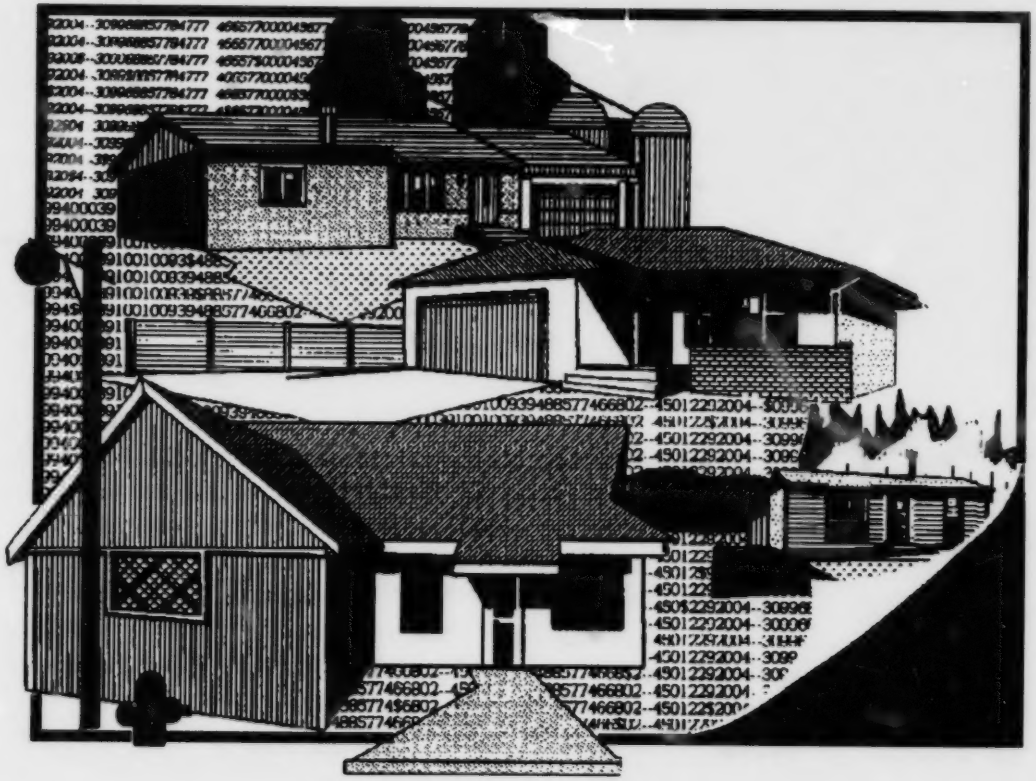

TABLE II: TAXATION AND CHARGES ON RESIDENTIAL PROPERTIES

TABLE II: TAXATION AND CHARGES ON RESIDENTIAL PROPERTIES

Introduction

You are provided an overall picture of the comparative levels of property taxation, utilities charges and Special Levies and Local Improvements made against residential properties in all Alberta municipalities.

Featured in Table II are the **Total Property Taxes per Dwelling** (T.P.T./D.U.). Total Property Taxes per Dwelling Unit includes general municipal taxes, all school requisition taxation and the taxes necessary to cover other requisitions such as those for planning, hospitals and nursing homes divided by the total number of dwellings in the municipality. This measure has been altered from the previous years studies by removing money collected from Special Levies and Local Improvements.

By their nature, Special Levies are not applied universally but rather are assigned on specific areas within the municipality. The disaggregation of this measure will allow you to make comparisons of basic levels of taxation with more confidence.

For rural municipalities, revenues from farm taxation are also included in T.P.T. because of the difficulty in differentiating between farm and non-farm dwellings from the available information. Accordingly, no comparison should be made between a rural municipality and an urban municipality for this basic measure.

In summer villages, the revenues are the same as for urban municipalities but the average is calculated based upon the number of "occupied parcels" rather than the number of dwelling units.

The **TPT/DU Index** indicates the level of taxation of residential units for each municipality relative to the group average. As such, the index value only relates to information for an "average" dwelling unit. There will be significant variation among dwellings of different types and sizes depending upon their assessed values. This measure does not consider taxation of non-residential uses such as industrial or commercial property.

The **distribution of the Property Taxes** levied on Single Family Residential Properties is provided in three columns. The percentage of taxes used for municipal purposes, supplementary school requisitions and for other requisitioning authorities are noted. These measures are derived from mill rates levied on single family residential property. There may be some variation in this distribution if mill rates for multiple family residential housing were considered. However, for most municipalities, single family housing is the dominant use and thus the distribution of taxes for this use can be considered generally applicable to all types of housing.

Municipalities levy charges on users for a number of services. Most directly applicable to residential property are **charges for municipal utilities** like water, sewer and solid waste disposal. The total of these charges is presented in this table as a component of Total Aggregate Cost. The detailed information on these services is provided later in Table IV.

Municipalities also use **Special Levies and Local Improvements** to generate revenues. Information was obtained on the total amount collected from residential properties and how many dwellings paid such levies. This was a difficult task and many municipalities were unable to provide this data. However, for those who could, the average levy per dwelling paying Special Levies and Local Improvements is identified. The extent of the use of these charges is indicated by the proportion of the total dwellings in the municipality which were paying this charge.

Total Aggregate Costs per Dwelling Unit (T.A.C./D.U.) are the sum of total property taxes per dwelling unit (T.P.T./D.U.), total utility charges (T.U.C./D.U.) and special levies and local improvements. You may wish to consider whether to include, or not to include, the special levies and local improvements when making comparisons with other municipalities. For quick comparisons a **T.A.C. Index** has been included.

A question always of concern to councils and administrations is the **"ability of the taxpayers to pay"** for existing or proposed services. One such statistic is the "Household Median Income" (H.M.I.) which has been derived from Statistics Canada data. The H.M.I. is compiled from 1987 personal income taxation information as filed by postal code areas. You should note that postal code areas do not necessarily have the same boundaries as the municipality. As a result the income figures, particularly in the smaller communities, can be affected by the number of rural residents who are served from postal stations in a nearby urban centre.

The Household Median Income refers to the median income of all tax filers reporting income in each urban municipality multiplied by 1.6 taxfilers per dwelling unit. This measure has been indexed to provide you with a quick measure of "ability to pay" among municipalities.

For the rurals, no municipality-wide median income was reported. However, an estimate has been computed based on the published data for small areas within each rural municipality. As a result, the income based measures should be used with some caution for the rural municipalities.

The Total Property Tax per Dwelling Unit (T.P.T./D.U.) has been expressed as a percentage of the Household Median Income (H.M.I.). Relatively high or low percentages may provide you with an answer to the degree of flexibility that the Council may wish to exercise in taxing. The index of this measure indicates how far each municipality diverges from the average. You should know that in those municipalities with a small population the reliability of these measures decreases because of the influence of rural taxfilers who file in small communities and the statistical rounding practices of Statistics Canada. These factors can significantly alter the median income.

TABLE II: TAXATION AND CHARGES ON RESIDENTIAL PROPERTY

USER'S GUIDE AND TECHNICAL NOTES

Compare Total Property Tax per Dwelling Unit using the $ amounts or the index relative to the group averages at the bottom of the page.

The split of T.P.T. demonstrates the relative demands on the residential property tax base by the various requisitioning authorities. You can compare demand that all these authourities place on the tax base, as well as each one relative to a municipality and to the averages at the bottom of each page.

Compare the Total Aggregate Cost and the Index to other municipalities which levy the same charges to appreciate the total amount of taxes and charges on residential property.

Use Household Median Income as a measure of taxpayer wealth and ability to pay for services.

Use Total Property Tax as a percentage of Household Median Income to indicate the burden of taxation on the local taxpayer.

	Property tax		Use of Property Tax			Other Charges			Total Taxes and Charges		Burden of Taxation and Charges		
Municipality	Total Property Tax/D.U.	Index of Total Property Tax/D.U.	% of T.P.T. for Municipal Purposes	% of T.P.T. for School Req.	% of T.P.T. for Other Req.	Municipal Utilities Charges per D.U.	Average Spec.Levies & Loc.Imps. per D.U.	% of D.U.'s Paying S.L.& L.I.	Total Aggregate Cost (T.A.C.)	Index of Total Aggregate Cost	Household Median ncome	T.P.T. as % of Household Med. Inc.	Index of T.P.T. as % of H.M.I.
SUMMARY OF AVERAGES													
CITIES	$1,013	100.0	55%	44%	1%	$483	$94	33.8%	$1,538	100.0	$28,921	3.5%	100.0
TOWNS	$834	100.0	60%	38%	3%	$435	$208	53.0%	$1,464	100.0	$23,874	3.6%	100.0
VILLAGES	$636	100.0	60%	38%	2%	$341	$138	68.1%	$1,067	100.0	$19,870	3.3%	100.0
SUMMER VILLAGES	$584	100.0	41%	58%	2%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
COUNTIES	$1,464	100.0	54%	44%	3%	n/a	n/a	n/a	n/a	n/a	$19,438	7.8%	100.0
MUNICIPAL DISTRICTS	$1,361	100.0	54%	43%	3%	n/a	n/a	n/a	n/a	n/a	$22,312	9.0%	100.2
IMPROVEMENT DISTRICTS	$612	100.0	43%	52%	5%	n/a	n/a	n/a	n/a	n/a	$17,727	3.1%	100.0
SPECIAL AREAS	$1,343	100.0	70%	19%	10%	n/a	n/a	n/a	n/a	n/a	$21,535	6.2%	n/a

Includes residential taxes and mobile home license fees (as well as farmland taxes in the case of rural municipalities); divided by the number of dwellings. In summer villages , the average is calculated for the number of occupied lots rather than for dwelling units.

The splits of T.P.T. are calculated using the proportion of total mills levied on single family residential properties by each requisitioning authority. The school mill rate is the mills needed to collect the supplementary requisition.
The sum of annual charges for water, sewer and solid waste disposal services. For detail see Table IV.

Total special levies plus local improvement charges collected from residential properties were divided by the number of dwellings assessed these charges. The proportion of the total housing stock paying these charges is calculated by dividing the number of houses paying the charges by the total housing stock.

Annual total property tax per dwelling plus utility charges and, in urban municipalities where applied, the average residential special levies and local improvements per dwelling levied.

Calculated from 1987 median taxable income data compiled by postal zone by Statistics Canada; multiplied by 1.6, which is the average number of people filing tax returns per dwelling in Alberta. This information is not available for Summer Villages.

Total property tax per dwelling as a percentage

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

TABLE II: TAXATION AND CHARGES ON RESIDENTIAL PROPERTY

Municipality	Property tax		Use of Property Tax			Other Charges			Total Taxes and Charges		Burden of Taxation and Charges		
	Total Property Tax/D.U.	Index of Total Property Tax/D.U.	% of T.P.T. for Municipal Purposes	% of T.P.T. for School Req.	% of T.P.T. for Other Req.	Municipal Utilities Charges per D.U.	Average Spec.Levies & Loc.Imps. per D.U.	% of D.U.'s Paying S.L.& L.I.	Total Aggregate Cost (T.A.C.)	Index of Total Aggregate Cost	Household Median Income	T.P.T. as % of Household Med. Inc.	Index of T.P.T. as % of H.M.I.
CITIES													
CALGARY	$959	94.6	53%	47%	0%	$470			$1,428	92.9	$29,652	3.2%	92.4
EDMONTON	$870	85.9	53%	47%	0%	$520			$1,390	90.4	$27,568	3.2%	90.1
LETHBRIDGE	$826	81.6	46%	53%	1%	$463	$20	57.5%	$1,309	85.1	$25,805	3.2%	91.5
RED DEER	$844	83.3	52%	46%	2%	$345			$1,188	77.3	$27,248	3.1%	88.5
MEDICINE HAT	$725	71.6	37%	61%	3%	$254	$10	100.0%	$990	64.4	$25,164	2.9%	82.4
ST. ALBERT	$1,615	159.4	61%	38%	1%	$319			$1,933	125.7	$35,102	4.6%	131.4
FORT MCMURRAY	$1,667	164.6	66%	34%	0%	$420	$78	10.8%	$2,165	140.8	$40,070	4.2%	118.9
GRANDE PRAIRIE	$1,003	99.0	54%	44%	2%	$584	$188	7.9%	$1,775	115.4	$37,826	2.7%	75.8
LLOYDMINSTER	$775	76.5	52%	45%	4%	$808	$151	22.7%	$1,735	112.8	$23,401	3.3%	94.6
LEDUC	$1,057	104.4	55%	44%	2%	$560	$90	28.7%	$1,707	111.0	$27,248	3.9%	110.8
CAMROSE	$1,066	105.2	60%	38%	2%	$563	$118	8.9%	$1,747	113.6	$24,202	4.4%	125.8
SPRUCE GROVE	$1,125	111.1	59%	40%	1%	$514			$1,639	106.5	$30,293	3.7%	106.1
FORT SASKATCHEWAN	$888	87.6	47%	51%	1%	$426			$1,313	85.4	$32,056	2.8%	79.1
AIRDRIE	$1,043	102.9	62%	36%	2%	$565			$1,608	104.5	$30,774	3.4%	96.8
WETASKIWIN	$766	75.6	55%	43%	2%	$519			$1,285	83.5	$22,279	3.4%	98.2
DRUMHELLER	$988	97.5	65%	34%	1%	$402			$1,390	90.4	$24,042	4.1%	117.4
ALL CITIES AVERAGE	$1,013	100.0	55%	44%	1%	$483	$94	33.8%	$1,538	100.0	$28,921	3.5%	100.0

TABLE II: TAXATION AND CHARGES ON RESIDENTIAL PROPERTY

Municipality	Property tax		Use of Property Tax			Other Charges			Total Taxes and Charges		Burden of Taxation and Charges		
	Total Property Tax/D.U.	Index of Total Property Tax/D.U.	% of T.P.T. for Municipal Purposes	% of T.P.T. for School Req.	% of T.P.T. for Other Req.	Municipal Utilities Charges per D.U.	Average Spec.Levies & Loc.Imps. per D.U.	% of D.U.'s Paying S.L.& L.I.	Total Aggregate Cost (T.A.C.)	Index of Total Aggregate Cost	Household Median Income	T.P.T. as % of Household Med. Inc.	Index of T.P.T. as % of H.M.I.
TOWNS													
HINTON	$894	107.2	62%	36%	2%	$159	$380	3.3%	$1,433	97.8	$30,293	3.0%	82.0
BROOKS	$836	100.3	51%	48%	1%	$252	$181	40.9%	$1,269	86.6	$25,485	3.3%	91.2
EDSON	$750	89.9	64%	34%	2%	$381	$253	80.0%	$1,383	94.4	$25,645	2.9%	81.2
CROWSNEST PASS	$651	78.1	64%	33%	4%	$372	$187	74.9%	$1,210	82.6	$27,088	2.4%	66.8
WHITECOURT	$546	65.5	42%	56%	2%	$436	$338	21.1%	$1,320	90.1	$26,927	2.0%	56.4
PEACE RIVER	$676	81.1	51%	45%	4%	$701			$1,377	94.0	$27,729	2.4%	67.7
STONY PLAIN	$1,202	144.1	63%	36%	1%	$375			$1,578	107.7	$26,767	4.5%	124.7
TABER	$770	92.4	54%	44%	2%	$377	$126	40.7%	$1,274	86.9	$23,722	3.2%	90.2
LACOMBE	$765	91.7	68%	31%	1%	$602	$162	21.2%	$1,528	104.3	$24,202	3.2%	87.8
OKOTOKS	$1,199	143.8	52%	46%	2%	$392	$103	27.4%	$1,693	115.6	$29,011	4.1%	114.8
INNISFAIL	$661	79.2	60%	39%	1%	$363			$1,024	69.9	$22,279	3.0%	82.4
SLAVE LAKE	$757	90.7	60%	35%	5%	$406	$178	16.2%	$1,341	91.5	$27,889	2.7%	75.4
BONNYVILLE	$848	101.7	56%	41%	3%	$502			$1,350	92.1	$20,676	4.1%	114.0
MORINVILLE	$1,322	158.5	53%	46%	1%	$540			$1,862	127.1	$27,729	4.8%	132.4
DRAYTON VALLEY	$984	118.0	67%	32%	1%	$492	$320	34.5%	$1,796	122.6	$28,049	3.5%	97.5
PONOKA	$721	86.5	54%	44%	2%	$321			$1,042	71.1	$24,363	3.0%	82.2
ROCKY MOUNTAIN HOUSE	$614	73.6	75%	23%	2%	$459	$752	22.5%	$1,825	124.6	$20,837	2.9%	81.9
HIGH RIVER	$1,091	130.8	53%	45%	2%	$402	$76	8.2%	$1,569	107.1	$25,164	4.3%	120.4
VEGREVILLE	$1,010	121.1	58%	41%	1%	$630	$59	89.5%	$1,699	116.0	$22,279	4.5%	125.9
STETTLER	$981	117.6	52%	46%	2%	$510			$1,491	101.8	$24,523	4.0%	111.1
ST. PAUL	$944	113.2	59%	39%	2%	$445			$1,389	94.8	$21,317	4.4%	123.1
COALDALE	$869	104.2	53%	44%	3%	$384			$1,253	85.5	$23,561	3.7%	102.5
OLDS	$818	98.1	62%	33%	5%	$508			$1,326	90.5	$22,760	3.6%	99.9
CANMORE	$946	113.4	62%	35%	3%	$346			$1,292	88.2	$27,248	3.5%	96.4
WAINWRIGHT	$775	93.0	62%	37%	1%	$324	$125	7.8%	$1,224	83.6	$25,966	3.0%	82.9
WESTLOCK	$752	90.2	58%	40%	2%	$499			$1,251	85.4	$20,676	3.6%	101.1
BEAUMONT	$1,360	163.0	56%	43%	2%	$377	$390	4.5%	$2,126	145.1	$34,941	3.9%	108.1
VERMILION	$712	85.3	59%	40%	2%	$445			$1,156	78.9	$22,119	3.2%	89.4
COCHRANE	$743	89.0	49%	48%	3%	$410	$141	10.1%	$1,293	88.3	$29,492	2.5%	69.9
BARRHEAD	$906	108.6	57%	40%	3%	$396	$302	33.3%	$1,604	109.5	$20,676	4.4%	121.7
TOWNS (GROUP 1) AVG.	$870	104.3	58%	40%	2%	$427	$239	31.5%	$1,433	97.8	$25,314	3.5%	96.0
ALL TOWN AVG.	$834	100.0	60%	38%	3%	$435	$208	53.2%	$1,465	100.0	$23,641	3.6%	100.0

TABLE II: TAXATION AND CHARGES ON RESIDENTIAL PROPERTY

Municipality	Property tax		Use of Property Tax			Other Charges			Total Taxes and Charges		Burden of Taxation and Charges		
	Total Property Tax/D.U.	Index of Total Property Tax/D.U.	% of T.P.T. for Municipal Purposes	% of T.P.T. for School Req.	% of T.P.T. for Other Req.	Municipal Utilities Charges per D.U.	Average Spec.Levies & Loc.Imps. per D.U.	% of D.U.'s Paying S.L.& L.I.	Total Aggregate Cost (T.A.C.)	Index of Total Aggregate Cost	Household Median Income	T.P.T. as % of Household Med. Inc.	Index of T.P.T. as % of H.M.I.
DEVON	$1,238	148.4	51%	48%	1%	$450			$1,688	115.2	$27,729	4.5%	124.0
SYLVAN LAKE	$916	109.8	60%	31%	9%	$271			$1,187	81.0	$24,523	3.7%	103.7
REDCLIFF	$953	114.2	63%	35%	2%	$327	$63	74.3%	$1,343	91.7	$26,286	3.6%	100.7
PINCHER CREEK	$916	109.8	63%	34%	2%	$458	$46	60.3%	$1,420	97.0	$23,722	3.9%	107.3
GRAND CENTRE	$710	85.1	49%	47%	4%	$475	$469	56.1%	$1,654	112.9	$24,363	2.9%	80.9
GRANDE CACHE	$984	118.0	70%	29%	1%	$285			$1,269	86.6	$36,224	2.7%	75.4
COLD LAKE	$1,121	134.4	54%	40%	6%	$480	$399	39.0%	$2,000	136.5	$30,614	3.7%	101.7
STRATHMORE	$1,298	155.6	74%	24%	2%	$411	$274	37.3%	$1,983	135.3	$25,164	5.2%	143.2
CARDSTON	$790	94.7	64%	32%	4%	$667			$1,457	99.5	$19,234	4.1%	114.1
CLARESHOLM	$842	100.9	46%	46%	8%	$416			$1,258	85.8	$23,080	3.6%	101.3
THREE HILLS	$695	83.3	56%	42%	2%	$491	$81	74.5%	$1,266	86.4	$19,715	3.5%	97.9
FAIRVIEW	$864	103.6	54%	43%	3%	$516	$133	72.8%	$1,513	103.3	$22,279	3.9%	107.8
DIDSBURY	$803	96.3	63%	35%	3%	$424			$1,227	83.8	$21,959	3.7%	101.5
FORT MACLEOD	$815	97.8	57%	40%	3%	$435	$137	18.4%	$1,387	94.7	$20,837	3.9%	108.7
HANNA	$938	112.5	78%	20%	2%	$497			$1,434	97.9	$25,004	3.8%	104.2
HIGH LEVEL	$584	70.0	47%	51%	2%	$696	$469	46.3%	$1,749	119.4	$29,331	2.0%	55.3
RAYMOND	$966	115.9	53%	42%	4%	$360	$36	39.0%	$1,362	93.0	$23,080	4.2%	116.3
HIGH PRAIRIE	$732	87.7	57%	36%	7%	$476			$1,208	82.5	$20,676	3.5%	98.3
GRIMSHAW	$811	97.2	62%	34%	3%	$416	$323	58.4%	$1,551	105.9	$24,042	3.4%	93.7
LAC LA BICHE	$780	93.5	62%	35%	3%	$431	$311	43.3%	$1,522	103.9	$20,195	3.9%	107.3
GIBBONS	$1,153	138.3	59%	40%	1%	$633	$156	16.1%	$1,943	132.6	$26,927	4.3%	119.0
SWAN HILLS	$1,062	127.3	85%	12%	3%	$504			$1,566	106.9	$39,429	2.7%	74.8
VALLEYVIEW	$806	96.6	72%	24%	4%	$516			$1,322	90.2	$20,356	4.0%	109.9
FOX CREEK	$781	93.6	66%	33%	1%	$336	$193	51.6%	$1,309	89.4	$34,300	2.3%	63.2
REDWATER	$835	100.1	53%	46%	1%	$448	$182	70.4%	$1,466	100.0	$24,523	3.4%	94.6
ATHABASCA	$880	105.5	54%	39%	6%	$384	$172	74.8%	$1,437	98.1	$22,119	4.0%	110.5
BEAVERLODGE	$581	69.7	48%	49%	2%	$408	$625	0.3%	$1,614	110.2	$22,279	2.6%	72.5
PROVOST	$973	116.6	59%	39%	2%	$433	$361	51.6%	$1,767	120.6	$25,164	3.9%	107.4
SUNDRE	$635	76.1	55%	41%	4%	$492			$1,127	76.9	$20,356	3.1%	86.6
BLACKFALDS	$800	95.9	69%	30%	1%	$448			$1,248	85.2	$24,042	3.3%	92.4
TOWNS (GROUP 2) AVG.	$875	105.0	60%	37%	3%	$453	$246	49.1%	$1,476	100.7	$24,918	3.6%	99.1
ALL TOWN AVG.	$834	100.0	60%	38%	3%	$435	$208	53.2%	$1,465	100.0	$23,641	3.6%	100.0

TABLE II: TAXATION AND CHARGES ON RESIDENTIAL PROPERTY

Municipality	Property tax		Use of Property Tax			Other Charges			Total Taxes and Charges		Burden of Taxation and Charges		
	Total Property Tax/D.U.	Index of Total Property Tax/D.U.	% of T.P.T. for Municipal Purposes	% of T.P.T. for School Req.	% of T.P.T. for Other Req.	Municipal Utilities Charges per D.U.	Average Spec.Levies & Loc.Imps. per D.U.	% of D.U.'s Paying S.L.& L.I.	Total Aggregate Cost (T.A.C.)	Index of Total Aggregate Cost	Household Median Income	T.P.T. as % of Household Med. Inc.	Index of T.P.T. as % of H.M.I.
RIMBEY	$735	88.1	65%	34%	1%	$270	$121	68.5%	$1,125	76.8	$19,073	3.9%	107.0
MAGRATH	$725	87.0	57%	38%	5%	$310	$319	14.0%	$1,354	92.4	$22,119	3.3%	91.1
BOW ISLAND	$760	91.1	59%	40%	1%	$527			$1,287	87.9	$21,959	3.5%	96.1
NANTON	$937	112.4	51%	44%	5%	$477	$216	57.3%	$1,630	111.2	$21,638	4.3%	120.3
PICTURE BUTTE	$817	98.0	60%	38%	2%	$294	$70	65.0%	$1,181	80.6	$21,317	3.8%	106.5
TOFIELD	$1,037	124.3	54%	39%	7%	$464	$105	91.4%	$1,605	109.6	$22,920	4.5%	125.6
MILLET	$924	110.8	59%	39%	2%	$355	$372	50.0%	$1,651	112.7	$21,920	4.2%	116.7
CARSTAIRS	$1,064	127.6	70%	29%	2%	$426	$73	50.8%	$1,564	106.7	$24,042	4.4%	123.0
LAMONT	$1,016	121.9	63%	35%	2%	$625	$198	71.7%	$1,839	125.5	$26,126	3.9%	108.1
PENHOLD	$700	83.9	61%	37%	1%	$516	$218	16.4%	$1,433	97.8	$27,408	2.6%	70.9
BLACK DIAMOND	$906	108.6	61%	36%	3%	$217	$40	10.7%	$1,163	79.4	$20,997	4.3%	119.8
CROSSFIELD	$799	95.8	57%	41%	2%	$365	$280	58.1%	$1,443	98.5	$24,844	3.2%	89.3
VULCAN	$882	105.7	64%	34%	2%	$351	$189	100.0%	$1,422	97.0	$23,241	3.8%	105.4
MAYERTHORPE	$760	91.2	63%	36%	1%	$580	$280	32.5%	$1,620	110.6	$19,715	3.9%	107.1
ELK POINT	$638	76.5	60%	36%	4%	$749	$67	100.0%	$1,455	99.3	$18,913	3.4%	93.7
BON ACCORD	$1,055	126.5	62%	36%	1%	$558	$112	63.2%	$1,725	117.7	$29,011	3.6%	101.0
TURNER VALLEY	$805	96.6	54%	43%	3%	$417	$127	84.1%	$1,349	92.1	$23,241	3.5%	96.2
CORONATION	$576	69.1	78%	20%	2%	$264			$840	57.3	$23,722	2.4%	67.5
WEMBLEY	$592	71.0	38%	60%	2%	$240	$476	80.0%	$1,308	89.3	$25,324	2.3%	64.9
SEXSMITH	$836	100.2	63%	36%	1%	$360	$399	83.1%	$1,595	108.9	$22,439	3.7%	103.4
CALMAR	$851	102.0	54%	44%	1%	$762	$179	52.3%	$1,792	122.3	$20,837	4.1%	113.4
BASSANO	$569	68.2	62%	36%	2%	$210	$421	50.8%	$1,200	81.9	$22,279	2.6%	70.9
FALHER	$894	107.2	54%	43%	3%	$617			$1,511	103.2	$23,241	3.8%	106.9
BRUDERHEIM	$1,067	127.9	64%	34%	2%	$757	$371	52.2%	$2,195	149.8	$26,607	4.0%	111.4
TWO HILLS	$706	84.7	67%	30%	3%	$305			$1,011	69.0	$20,676	3.4%	94.9
VIKING	$1,039	124.6	62%	35%	3%	$607	$125	36.3%	$1,771	120.9	$21,478	4.8%	134.4
RAINBOW LAKE	$979	117.3	66%	33%	1%	$531	$69	47.1%	$1,578	107.7	$38,467	2.5%	70.7
MANNING	$583	69.9	41%	48%	12%	$623	$132	124.9%	$1,338	91.3	$20,356	2.9%	79.6
SPIRIT RIVER	$582	69.8	53%	45%	2%	$632	$238	98.6%	$1,452	99.1	$20,676	2.8%	78.2
MCLENNAN	$710	85.2	61%	37%	2%	$462	$204	83.6%	$1,376	93.9	$24,523	2.9%	80.5
TOWNS (GROUP 3) AVG.	$818	98.1	59%	38%	3%	$462	$208	63.2%	$1,460	99.7	$23,351	3.5%	97.9
ALL TOWN AVG.	$834	100.0	60%	38%	3%	$435	$208	53.2%	$1,465	100.0	$23,641	3.6%	100.0

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	Total Property Tax/D.U.	Index of Total Property Tax/D.U.	% of T.P.T. for Municipal Purposes	% of T.P.T. for School Req.	% of T.P.T. for Other Req.	Municipal Utilities Charges per D.U.	Average Spec.Levies & Loc.Imps. per D.U.	% of D.U.'s Paying S.L.& L.I.	Total Aggregate Cost (T.A.C.)	Index of Total Aggregate Cost	Household Median Income	T.P.T. as % of Household Med. Inc.	Index of T.P.T. as % of H.M.I.
SMOKY LAKE	$544	65.2	43%	51%	6%	$218	$113	96.2%	$875	59.8	$18,753	2.9%	80.6
OYEN	$794	95.2	62%	36%	2%	$492	$79	82.5%	$1,364	93.1	$25,805	3.1%	85.4
KILLAM	$886	106.2	63%	34%	2%	$330	$262	27.7%	$1,478	100.9	$22,600	3.9%	108.9
CASTOR	$744	89.2	82%	17%	0%	$468	$116	22.2%	$1,328	90.6	$21,478	3.5%	96.2
VAUXHALL	$734	88.0	64%	35%	1%	$344			$1,078	73.6	$22,119	3.3%	92.2
BOWDEN	$750	89.9	69%	30%	1%	$503	$126	35.3%	$1,379	94.2	$18,432	4.1%	113.0
TROCHU	$813	97.5	64%	33%	2%	$397	$233	61.9%	$1,443	98.5	$23,722	3.4%	95.3
SEDGEWICK	$795	95.3	63%	35%	2%	$318			$1,113	76.0	$24,844	3.2%	88.9
ECKVILLE	$719	86.2	65%	26%	9%	$348	$37	71.3%	$1,104	75.3	$19,875	3.6%	100.5
MILK RIVER	$714	85.6	45%	52%	3%	$246	$252	91.1%	$1,211	82.7	$21,157	3.4%	93.7
BASHAW	$752	90.2	47%	52%	1%	$246			$998	68.1	$19,875	3.8%	105.1
DAYSLAND	$791	94.8	65%	33%	2%	$444	$74	87.5%	$1,309	89.3	$20,356	3.9%	107.9
HARDISTY	$647	77.5	65%	33%	2%	$266	$24	17.4%	$937	63.9	$24,523	2.6%	73.2
MUNDARE	$888	106.4	59%	39%	2%	$590	$272	67.7%	$1,750	119.5	$18,913	4.7%	130.4
STAVELY	$808	96.9	54%	41%	5%	$391	$54	39.4%	$6,592	450.0	$19,875	4.1%	113.0
GRANUM	$696	83.5	62%	36%	2%	$456	$24	80.1%	$1,176	80.3	$21,638	3.2%	89.4
GLEICHEN	$594	71.2	60%	38%	2%	$376	$203	100.0%	$1,173	80.1	$7,520	7.9%	219.0
IRVINE	$466	55.8	89%	7%	4%	$240	$104	100.0%	$809	55.2	$17,631	2.6%	73.4
TOWNS (GROUP 4) AVG.	$729	87.4	62%	35%	3%	$132	$128	65.4%	$1,506	102.8	$20,507	3.7%	103.7
ALL TOWN AVG.	$834	100.0	60%	38%	3%	$435	$208	53.2%	$1,465	100.0	$23,641	3.6%	100.0

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VILLAGES													
COALHURST	$536	84.3	38%	60%	2%	$318	$282	54.8%	$1,136	106.5	$24,683	2.2%	65.9
LEGAL	$1,073	168.7	71%	28%	1%	$620	$127	71.8%	$1,820	170.5	$21,959	4.9%	148.0
FORESTBURG	$626	98.4	54%	44%	3%	$335			$961	90.1	$25,485	2.5%	74.5
BENTLEY	$628	98.7	63%	37%	1%	$163	$193	64.0%	$984	92.2	$20,676	3.0%	92.0
STIRLING	$1,024	161.1	63%	33%	4%	$469	$50	100.0%	$1,543	144.6	$20,195	5.1%	153.7
ALIX	$726	114.1	73%	26%	0%	$498	$134	8.8%	$1,358	127.3	$18,913	3.8%	116.3
MANNVILLE	$535	84.2	45%	54%	1%	$376			$911	85.4	$18,432	2.9%	88.0
IRRICANA	$1,001	157.4	68%	30%	2%	$300			$1,301	121.9	$23,401	4.3%	129.6
EVANSBURG	$963	151.4	77%	23%	1%	$468	$127	61.9%	$1,558	146.0	$18,593	5.2%	156.9
BOYLE	$724	113.8	44%	52%	3%	$345	$203	47.7%	$1,271	119.1	$17,310	4.2%	126.7
HYTHE	$556	87.4	51%	47%	2%	$304	$202	83.5%	$1,062	99.5	$17,150	3.2%	96.2
CONSORT	$718	112.8	77%	22%	2%	$461	$171	42.7%	$1,350	126.5	$24,523	2.9%	88.7
RYCROFT	$796	125.1	65%	34%	1%	$374			$1,170	109.6	$21,798	3.7%	110.6
BERWYN	$751	118.1	66%	31%	4%	$400	$285	37.1%	$1,436	134.6	$23,241	3.2%	97.9
ONOWAY	$892	140.2	61%	38%	1%	$522	$255	40.3%	$1,668	156.4	$21,959	4.1%	123.0
THORSBY	$1,305	205.2	66%	33%	1%	$290			$1,595	149.5	$18,913	6.9%	209.1
KITSCOTY	$693	109.0	48%	51%	1%	$300	$125	68.0%	$1,118	104.8	$24,363	2.8%	86.2
WABAMUN	$517	81.3	40%	58%	2%	$288			$805	75.4	$27,406	1.9%	57.2
FOREMOST	$807	126.9	64%	35%	1%	$274	$163	65.3%	$1,244	116.6	$26,126	3.1%	93.6
DELBURNE	$404	63.5	51%	48%	1%	$348	$166	30.6%	$918	86.0	$18,112	2.2%	67.5
BRETON	$602	94.7	61%	38%	1%	$237	$150	16.5%	$989	92.7	$17,310	3.5%	105.4
BEISEKER	$911	143.3	68%	30%	2%	$617	$161	21.3%	$1,689	158.3	$25,324	3.6%	109.1
NOBLEFORD	$760	119.5	55%	44%	1%	$411	$315	56.8%	$1,486	139.3	$21,959	3.5%	104.9
MARWAYNE	$656	103.2	59%	41%	1%	$356	$102	36.5%	$1,114	104.4	$19,234	3.4%	103.4
HINES CREEK	$499	78.5	57%	40%	3%	$360	$349	26.6%	$1,208	113.2	$18,432	2.7%	82.1
MIRROR	$654	102.9	77%	23%	0%	$408			$1,062	99.6	$18,753	3.5%	105.8
RYLEY	$867	136.3	66%	29%	5%	$542			$1,409	132.1	$18,753	4.6%	140.1
WARNER	$647	101.7	62%	36%	2%	$315	$109	90.4%	$1,071	100.4	$20,195	3.2%	97.1
ANDREW	$642	100.9	62%	36%	2%	$391	$170	54.2%	$1,203	112.8	$15,868	4.0%	122.6
IRMA	$559	87.9	60%	39%	1%	$312	$36	31.6%	$907	85.0	$19,394	2.9%	87.3
VILLAGES (GROUP 1) AVG.	$736	115.7	60%	38%	2%	$380	$176	50.5%	$1,245	116.7	$20,949	3.6%	108.0
ALL VILLAGE AVG.	$636	100.0	60%	38%	2%	$341	$262	55.3%	$1,067	100.0	$19,705	3.3%	100.0

TABLE II: TAXATION AND CHARGES ON RESIDENTIAL PROPERTY

Municipality	Property tax		Use of Property Tax			Other Charges			Total Taxes and Charges		Burden of Taxation and Charges		
	Total Property Tax/D.U.	Index of Total Property Tax/D.U.	% of T.P.T. for Municipal Purposes	% of T.P.T. for School Req.	% of T.P.T. for Other Req.	Municipal Utilities Charges per D.U.	Average Spec.Levies & Loc.Imps. per D.U.	% of D.U.'s Paying S.L.& L.I.	Total Aggregate Cost (T.A.C.)	Index of Total Aggregate Cost	Household Median Income	T.P.T. as % of Household Med. Inc.	Index of T.P.T. as % of H.M.I.
THORHILD	$819	128.8	51%	46%	3%	$466	$146	100.0%	$1,431	134.1	$16,990	4.8%	146.2
GLENDON	$612	96.2	57%	41%	2%	$288	$83	100.0%	$983	92.1	$17,150	3.6%	108.1
ENTWISTLE	$768	120.7	64%	35%	1%	$186	$206	35.2%	$1,160	108.7	$17,791	4.3%	130.8
WARBURG	$861	135.4	48%	51%	1%	$311	$114	97.8%	$1,285	120.5	$18,272	4.7%	142.8
NAMPA	$512	80.5	57%	38%	5%	$437	$58	76.6%	$1,007	94.4	$19,554	2.6%	79.3
ACME	$965	151.8	70%	28%	2%	$337			$1,302	122.0	$21,638	4.5%	135.2
BARNWELL	$680	106.9	47%	51%	2%	$372	$122	100.0%	$1,174	110.0	$22,439	3.0%	91.8
DUCHESS	$774	121.7	70%	29%	1%	$348	$340	37.8%	$1,462	137.0	$24,202	3.2%	96.9
CARBON	$769	120.9	59%	39%	2%	$435			$1,204	112.9	$21,478	3.6%	108.5
CLYDE	$560	88.1	55%	44%	2%	$210	$162	6.8%	$933	87.4	$17,150	3.3%	99.0
LINDEN	$936	147.1	69%	29%	2%	$460	$28	62.6%	$1,423	133.4	$19,875	4.7%	142.7
HOLDEN	$710	111.7	62%	33%	5%	$350			$1,061	99.4	$15,868	4.5%	135.6
DONNELLY	$718	112.9	66%	32%	3%	$456			$1,174	110.0	$24,042	3.0%	90.5
CHAUVIN	$632	99.3	69%	30%	1%	$288	$456	18.1%	$1,376	128.9	$22,119	2.9%	86.6
EDGERTON	$555	87.2	64%	35%	1%	$324			$879	82.4	$21,478	2.6%	78.3
CAROLINE	$671	105.5	83%	16%	1%	$240	$115	100.0%	$1,026	96.1	$17,631	3.8%	115.3
MYRNAM	$422	66.4	48%	47%	5%	$353			$775	72.6	$15,227	2.8%	84.0
BAWLF	$690	108.6	29%	69%	2%	$625	$55	99.2%	$1,370	128.4	$19,234	3.6%	108.8
WILLINGDON	$648	101.9	66%	31%	3%	$240	$92	88.7%	$979	91.8	$15,066	4.3%	130.3
SANGUDO	$616	96.8	68%	32%	1%	$348			$964	90.3	$19,073	3.2%	97.8
GIROUXVILLE	$641	100.8	69%	29%	2%	$360			$1,001	93.8	$21,157	3.0%	91.8
TILLEY	$661	104.0	76%	23%	1%	$288	$25	85.5%	$975	91.3	$19,554	3.4%	102.5
COUTTS	$448	70.5	47%	50%	3%	$360			$808	75.8	$24,683	1.8%	55.0
CHAMPION	$516	81.1	68%	30%	2%	$271	$50	100.0%	$837	78.5	$19,554	2.6%	79.9
CLIVE	$586	92.2	61%	39%	1%	$180			$766	71.8	$20,035	2.9%	88.7
NEW SAREPTA	$771	121.3	59%	39%	2%	$450			$1,221	114.5	$21,157	3.6%	110.5
CREMONA	$587	92.3	57%	41%	3%	$288	$34	99.3%	$909	85.2	$21,798	2.7%	81.6
WILDWOOD	$554	87.2	76%	23%	1%	$300	$50	7.1%	$904	84.7	$15,387	3.6%	109.2
STANDARD	$669	105.2	62%	37%	2%	$272	$331	10.8%	$1,272	119.2	$25,324	2.6%	80.1
VILNA	$527	82.8	53%	43%	4%	$240	$35	100.0%	$802	75.2	$15,387	3.4%	103.7
VILLAGES (GROUP 2) AVG.	$663	104.2	61%	37%	2%	$336	$132	69.8%	$1,082	101.4	$19,677	3.4%	103.7
ALL VILLAGE AVG.	$636	100.0	60%	38%	2%	$341	$237	61.0%	$1,067	100.0	$19,705	3.3%	100.0

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

TABLE II: TAXATION AND CHARGES ON RESIDENTIAL PROPERTY

Municipality	Property tax		Use of Property Tax			Other Charges			Total Taxes and Charges		Burden of Taxation and Charges		
	Total Property Tax/D.U.	Index of Total Property Tax/D.U.	% of T.P.T. for Municipal Purposes	% of T.P.T. for School Req.	% of T.P.T. for Other Req.	Municipal Utilities Charges per D.U.	Average Spec.Levies & Loc.Imps. per D.U.	% of D.U.'s Paying S.L.& L.I.	Total Aggregate Cost (T.A.C.)	Index of Total Aggregate Cost	Household Median Income	T.P.T. as % of Household Med. Inc.	Index of T.P.T. as % of H.M.I.
ROSEMARY	$451	70.9	61%	38%	1%	$240	$60	85.6%	$751	70.4	$19,554	2.3%	69.9
HAY LAKES	$980	154.0	54%	45%	1%	$420	$151	17.8%	$1,551	145.4	$18,432	5.3%	161.0
VETERAN	$503	79.1	77%	22%	2%	$276	$13	34.7%	$792	74.2	$21,157	2.4%	72.1
GLENWOOD	$683	107.4	46%	47%	7%	$396			$1,079	101.1	$16,188	4.2%	127.9
BIG VALLEY	$498	78.3	56%	42%	2%	$276	$41	98.4%	$815	76.4	$20,516	2.4%	73.6
BARONS	$529	83.2	68%	31%	1%	$427	$54	100.0%	$1,010	94.7	$20,356	2.6%	78.8
YOUNGSTOWN	$375	58.9	70%	27%	3%	$432	$92	100.0%	$899	84.2	$24,844	1.5%	45.7
ROCKYFORD	$724	113.8	68%	30%	2%	$390	$68	35.4%	$1,182	110.8	$26,446	2.7%	82.9
COWLEY	$800	125.8	61%	36%	2%	$570			$1,370	128.4	$18,112	4.4%	133.8
LONGVIEW	$692	108.9	57%	41%	1%	$447	$39	64.3%	$1,178	110.4	$15,868	4.4%	132.2
KINUSO	$399	62.8	75%	24%	1%	$396	$52	100.0%	$847	79.4	$15,227	2.6%	79.5
LOUGHEED	$643	101.0	69%	29%	2%	$324	$81	100.0%	$1,048	98.2	$21,798	2.9%	89.3
BURDETT	$400	62.8	56%	43%	1%	$360	$251	86.0%	$1,010	94.7	$21,478	1.9%	56.4
HUGHENDEN	$610	95.9	68%	30%	2%	$366	$67	16.2%	$1,043	97.8	$21,317	2.9%	86.7
WASKATENAU	$643	101.1	62%	34%	4%	$300	$236	3.9%	$1,179	110.5	$16,349	3.9%	119.2
NEW NORWAY	$619	97.4	44%	56%	1%	$480			$1,099	103.0	$20,356	3.0%	92.2
STROME	$562	88.4	62%	36%	2%	$288	$71	100.0%	$922	86.4	$20,997	2.7%	81.2
BLACKIE	$990	155.7	67%	32%	1%	$276	$16	97.9%	$1,283	120.2	$23,561	4.2%	127.4
ELNORA	$314	49.4	34%	64%	2%	$216			$530	49.7	$18,913	1.7%	50.3
CARMANGAY	$457	71.9	59%	39%	2%	$363	$129	4.4%	$950	89.0	$20,516	2.2%	67.5
MORRIN	$546	85.8	55%	44%	1%	$240	$386	100.0%	$1,172	109.8	$19,715	2.8%	83.9
CEREAL	$664	104.5	72%	27%	1%	$401	$297	100.0%	$1,363	127.7	$21,959	3.0%	91.7
HILLSPRING	$602	94.6	53%	43%	4%	$288			$890	83.4	$17,150	3.5%	106.4
GRASSY LAKE	$617	96.9	74%	25%	1%	$247			$863	80.9	$19,394	3.2%	96.3
CHIPMAN	$886	139.3	52%	46%	2%	$708	$68	52.7%	$1,662	155.8	$16,830	5.3%	159.5
WANHAM	$474	74.6	68%	31%	1%	$480	$107	75.0%	$1,061	99.5	$20,035	2.4%	71.7
DONALDA	$605	95.2	55%	43%	2%	$264	$54	98.0%	$923	86.5	$17,471	3.5%	105.0
PLAMONDON	$776	122.0	63%	35%	2%	$300	$84	68.4%	$1,160	108.7	$14,265	5.4%	164.9
EMPRESS	$514	80.8	81%	18%	1%	$408			$922	86.4	$20,195	2.5%	77.1
DELIA	$474	74.6	44%	54%	2%	$354	$18	120.2%	$846	79.3	$21,798	2.2%	66.0
VILLAGES (GROUP 3) AVG.	$601	94.5	61%	37%	2%	$364	$106	72.1%	$1,047	98.1	$19,693	3.1%	95.0
ALL VILLAGE AVG.	$636	100.0	60%	38%	2%	$341	$207	65.0%	$1,067	100.0	$19,705	3.3%	100.0

TABLE II: TAXATION AND CHARGES ON RESIDENTIAL PROPERTY

Municipality	Property tax		Use of Property Tax			Other Charges			Total Taxes and Charges		Burden of Taxation and Charges		
	Total Property Tax/D.U.	Index of Total Property Tax/D.U.	% of T.P.T. for Municipal Purposes	% of T.P.T. for School Req.	% of T.P.T. for Other Req.	Municipal Utilities Charges per D.U.	Average Spec.Levies & Loc.Imps. per D.U.	% of D.U.'s Paying S.L.& L.I.	Total Aggregate Cost (T.A.C.)	Index of Total Aggregate Cost	Household Median Income	T.P.T. as % of Household Med. Inc.	Index of T.P.T. as % of H.M.I.
ALLIANCE	$691	108.7	74%	25%	1%	$375			$1,066	99.9	$21,638	3.2%	96.8
HEISLER	$478	75.2	57%	41%	2%	$375			$853	80.0	$22,439	2.1%	64.6
INNISFREE	$590	92.8	54%	46%	0%	$240	$667	2.7%	$1,497	140.3	$15,227	3.9%	117.5
CAYLEY	$619	97.3	58%	41%	1%	$281	$75	98.6%	$974	91.3	$17,791	3.5%	105.4
FORT ASSINIBOINE	$596	93.7	66%	33%	1%	$240	$171	100.0%	$1,006	94.3	$18,112	3.3%	99.7
ROSALIND	$594	93.3	41%	58%	2%	$350	$86	100.0%	$1,030	96.5	$18,432	3.2%	97.6
DEWBERRY	$517	81.3	52%	47%	1%	$312	$122	78.5%	$950	89.1	$17,951	2.9%	87.2
TORRINGTON	$403	63.4	61%	34%	4%	$240	$30	93.7%	$673	63.1	$15,066	2.7%	81.2
AMISK	$587	92.3	64%	35%	1%	$329	$239	86.4%	$1,154	108.2	$20,837	2.8%	85.3
RADWAY	$911	143.3	71%	27%	2%	$500	$43	52.9%	$1,455	136.3	$17,310	5.3%	159.5
CZAR	$263	41.3	45%	53%	2%	$60			$323	30.3	$24,683	1.1%	32.3
BOTHA	$632	99.4	50%	48%	2%	$131			$763	71.5	$20,035	3.2%	95.6
LOMOND	$736	115.6	65%	34%	2%	$342	$147	100.0%	$1,224	114.7	$18,432	4.0%	120.9
GALAHAD	$475	74.7	69%	29%	2%	$408			$883	82.8	$21,317	2.2%	67.5
EAGLESHAM	$527	82.8	72%	27%	1%	$414			$941	88.2	$19,875	2.7%	80.3
PARADISE VALLEY	$367	57.8	51%	48%	1%	$360	$69	95.2%	$796	74.6	$19,394	1.9%	57.4
BITTERN LAKE	$781	122.8	51%	47%	1%	$636	$73	82.7%	$1,489	139.6	$21,317	3.7%	111.0
HALKIRK	$630	99.1	83%	16%	1%	$672	$34	34.4%	$1,336	125.2	$18,753	3.4%	101.8
MUNSON	$838	131.7	56%	43%	1%	$509	$186	139.2%	$1,533	143.6	$27,408	3.1%	92.6
HUSSAR	$575	90.4	62%	35%	2%	$150			$725	68.0	$25,004	2.3%	69.7
DERWENT	$343	53.9	63%	33%	4%	$318			$661	61.9	$13,303	2.6%	78.1
ARROWWOOD	$431	67.8	43%	55%	3%	$132	$23	98.5%	$586	54.9	$24,523	1.8%	53.2
MINBURN	$238	37.3	50%	50%	1%	$72	$51	100.0%	$361	33.8	$16,830	1.4%	42.8
EDBERG	$507	79.7	41%	57%	2%	$294			$801	75.1	$16,669	3.0%	92.2
LAVOY	$834	131.1	71%	29%	0%	$432	$12	43.2%	$1,278	119.8	$17,471	4.8%	144.6
FERINTOSH	$528	83.1	54%	45%	1%	$412			$940	88.1	$16,028	3.3%	100.0
MILO	$591	92.9	57%	41%	2%	$240			$831	77.8	$24,523	2.4%	73.0
WARSPITE	$561	88.2	67%	29%	4%	$180	$51	130.8%	$792	74.2	n/a	n/a	n/a
CLUNY	$401	63.0	64%	34%	2%	$75	$103	88.6%	$579	54.2	$8,014	5.0%	151.5
HAIRY HILL	$300	47.2	56%	40%	4%	$100			$400	37.5	$19,875	1.5%	45.8
RUMSEY	$606	95.3	61%	38%	1%	$0			$606	56.8	$17,150	3.5%	107.0
GADSBY	$230	36.2	18%	75%	6%	$0			$230	21.6	$19,073	1.2%	36.6
VILLAGES (GROUP 4) AVG.	$549	86.2	58%	40%	2%	$287	$121	84.7%	$904	84.7	$19,177	3.0%	89.7
ALL VILLAGE AVG.	$636	100.0	60%	38%	2%	$341	$138	68.1%	$1,067	100.0	$19,705	3.3%	100.0

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SUMMER VILLAGES													
ALBERTA BEACH S.V.	$594	101.7	73%	27%	0%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
CHESTERMERE LAKE S.V.	$1,033	176.9	55%	45%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
SEBA BEACH S.V.	$516	88.4	61%	39%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
MA-ME-O BEACH S.V.	$563	96.5	40%	59%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
SANDY BEACH S.V.	$476	81.5	54%	46%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
ISLAND LAKE S.V.	$384	65.8	24%	69%	6%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
GULL LAKE S.V.	$489	83.7	63%	37%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
WEST COVE S.V.	$404	69.1	48%	52%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
ROSS HAVEN S.V.	$379	64.8	36%	63%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
EDMONTON BEACH S.V.	$669	114.5	70%	30%	0%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
GOLDEN DAYS S.V.	$745	127.6	33%	67%	0%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
SILVER SANDS S.V.	$333	57.0	46%	53%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
GRANDVIEW S.V.	$665	113.8	38%	61%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
MEWATHA BEACH S.V.	$366	62.7	11%	87%	3%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
POPLAR BAY S.V.	$707	121.0	27%	72%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
VAL QUENTIN S.V.	$594	101.6	56%	44%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
CRYSTAL SPRINGS S.V.	$678	116.1	33%	67%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
YELLOWSTONE S.V.	$388	66.4	32%	68%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NORGLENWOLD S.V.	$676	115.7	34%	65%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
ROCHON SANDS S.V.	$335	57.3	48%	51%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
SUNSET POINT S.V.	$757	129.6	48%	51%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NAKAMUN PARK S.V.	$406	69.6	43%	54%	3%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
SUNDANCE BEACH S.V.	$577	98.8	33%	65%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
BIRCHCLIFF S.V.	$900	154.1	43%	56%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
WHITE SANDS S.V.	$351	60.1	17%	82%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
ARGENTIA BEACH S.V.	$1,044	178.7	39%	60%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
GHOST LAKE S.V.	$240	41.0	51%	47%	2%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
SUNSET BEACH S.V.	$466	79.8	26%	67%	7%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
BONDISS S.V.	$644	110.2	32%	66%	2%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
SILVER BEACH S.V.	$1,046	179.1	31%	68%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
S.V.(GROUP 1) AVG.	$581	99.4	41%	57%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
ALL S.V. AVG.	$584	100.0	41%	58%	2%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

TABLE II: TAXATION AND CHARGES ON RESIDENTIAL PROPERTY

Municipality	Property tax		Use of Property Tax			Other Charges			Total Taxes and Charges		Burden of Taxation and Charges		
	Total Property Tax/D.U.	Index of Total Property Tax/D.U.	% of T.P.T. for Municipal Purposes	% of T.P.T. for School Req.	% of T.P.T. for Other Req.	Municipal Utilities Charges per D.U.	Average Spec.Levies & Loc.Imps. per D.U.	% of D.U.'s Paying S.L.& L.I.	Total Aggregate Cost (T.A.C.)	Index of Total Aggregate Cost	Household Median Income	T.P.T. as % of Household Med. Inc.	Index of T.P.T. as % of H.M.I.
JARVIS BAY S.V.	$885	151.5	59%	41%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
SOUTH VIEW S.V.	$428	73.3	50%	49%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
WHISPERING HILLS S.V.	$568	97.3	17%	76%	7%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
WHITE GULL S.V.	$438	74.9	44%	51%	5%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
ITASKA BEACH S.V.	$724	124.0	42%	58%	0%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
WEST BAPTISTE S.V.	$562	96.3	39%	57%	5%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
HORSESHOE BAY S. V.	$368	63.1	52%	47%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
SOUTH BAPTISTE S.V.	$517	88.6	28%	66%	6%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
ISLAND LAKE SOUTH S.V.	$429	73.5	30%	64%	6%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PELICAN NARROWS S.V.	$960	167.8	32%	65%	3%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
WAIPAROUS S.V.	$343	58.8	53%	45%	2%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
BONNYVILLE BEACH S.V.	$762	130.4	43%	55%	2%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
HALF MOON BAY S.V.	$821	140.5	46%	39%	14%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
LARKSPUR S. V.	$486	83.2	41%	59%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PARKLAND BEACH S.V.	$1,153	197.4	55%	45%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
KAPASIWIN S.V.	$585	100.2	40%	60%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
LAKEVIEW S.V.	$281	48.1	41%	58%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
POINT ALISON S.V.	$355	60.9	14%	85%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
BETULA BEACH S.V.	$398	68.1	33%	66%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
CASTLE ISLAND S.V.	$698	119.5	26%	73%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
S.V.(GROUP 2) AVG.	$589	100.9	39%	58%	3%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
ALL S.V. AVG.	$584	100.0	41%	58%	2%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

TABLE II: TAXATION AND CHARGES ON RESIDENTIAL PROPERTY

Municipality	Property tax		Use of Property Tax			Other Charges			Total Taxes and Charges		Burden of Taxation and Charges		
	Total Property Tax/D.U.	Index of Total Property Tax/D.U.	% of T.P.T. for Municipal Purposes	% of T.P.T. for School Req.	% of T.P.T. for Other Req.	Municipal Utilities Charges per D.U.	Average Spec.Levies & Loc.Imps. per D.U.	% of D.U.'s Paying S.L.& L.I.	Total Aggregate Cost (T.A.C.)	Index of Total Aggregate Cost	Household Median Income	T.P.T. as % of Household Med. Inc.	Index of T.P.T. as % of H.M.I.
COUNTIES													
CTY.NO. 8 FORTY MILE	$2,752	188.0	59%	40%	1%	n/a	n/a	n/a	n/a	n/a	$21,975	12.5%	160.6
CTY.NO.21 TWO HILLS	$1,745	119.2	54%	35%	11%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
CTY.NO. 5 WARNER	$2,704	184.7	50%	48%	3%	n/a	n/a	n/a	n/a	n/a	$22,337	12.1%	155.2
CTY.NO.30 LAMONT	$1,500	102.5	49%	49%	2%	n/a	n/a	n/a	n/a	n/a	$16,421	9.1%	117.1
CTY.NO. 2 VULCAN	$2,847	194.5	60%	38%	2%	n/a	n/a	n/a	n/a	n/a	$18,833	15.1%	193.8
CTY.NO.29 FLAGSTAFF	$2,321	158.6	60%	38%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
CTY.NO.18 PAINTEARTH	$1,278	87.3	68%	30%	2%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
CTY.NO.27 MINBURN	$1,872	127.9	46%	54%	0%	n/a	n/a	n/a	n/a	n/a	$16,349	11.5%	146.8
CTY.NO.13 SMOKY LAKE	$1,223	83.5	50%	44%	5%	n/a	n/a	n/a	n/a	n/a	$7,160	17.1%	219.0
CTY.NO. 7 THORHILD	$1,126	76.9	43%	53%	3%	n/a	n/a	n/a	n/a	n/a	$15,377	7.3%	93.9
CTY.NO.22 CAMROSE	$1,726	117.9	48%	51%	1%	n/a	n/a	n/a	n/a	n/a	$20,434	8.4%	108.3
CTY.NO. 9 BEAVER	$2,034	138.9	59%	36%	4%	n/a	n/a	n/a	n/a	n/a	$20,035	10.2%	130.2
CTY.NO.16 WHEATLAND	$1,753	119.7	55%	42%	3%	n/a	n/a	n/a	n/a	n/a	$21,484	8.2%	104.6
CTY.NO. 3 PONOKA	$875	59.7	54%	44%	1%	n/a	n/a	n/a	n/a	n/a	$8,145	10.7%	137.6
CTY.NO.24 VERMILION RIVER	$1,459	99.6	55%	45%	0%	n/a	n/a	n/a	n/a	n/a	$23,007	6.3%	81.3
CTY.NO.25 LEDUC	$1,235	84.3	51%	47%	2%	n/a	n/a	n/a	n/a	n/a	$21,983	5.6%	72.0
CTY.NO. 6 STETTLER	$1,575	107.6	57%	41%	2%	n/a	n/a	n/a	n/a	n/a	$17,084	9.2%	118.2
CTY.NO. 4 NEWELL	$920	62.9	58%	41%	1%	n/a	n/a	n/a	n/a	n/a	$18,399	5.0%	64.1
CTY.NO.17 MOUNTAIN VIEW	$1,166	79.7	50%	46%	3%	n/a	n/a	n/a	n/a	n/a	$22,920	5.1%	65.2
CTY.NO.12 ATHABASCA	$1,105	75.5	47%	47%	6%	n/a	n/a	n/a	n/a	n/a	$16,392	6.7%	86.4
CTY.NO.11 BARRHEAD	$1,123	76.7	55%	42%	3%	n/a	n/a	n/a	n/a	n/a	$21,157	5.3%	68.0
CTY.NO.26 LETHBRIDGE	$1,305	89.1	57%	42%	1%	n/a	n/a	n/a	n/a	n/a	$22,128	5.9%	75.6
CTY.NO.19 ST. PAUL	$1,018	69.5	66%	31%	4%	n/a	n/a	n/a	n/a	n/a	$13,909	7.3%	93.8
CTY.NO.14 LACOMBE	$763	52.1	52%	46%	2%	n/a	n/a	n/a	n/a	n/a	$17,855	4.3%	54.8
CTY.NO.28 LAC STE. ANNE	$1,071	73.1	60%	38%	2%	n/a	n/a	n/a	n/a	n/a	$17,304	6.2%	79.3
CTY.NO.10 WETASKIWIN	$916	62.6	53%	46%	1%	n/a	n/a	n/a	n/a	n/a	$17,108	5.4%	68.7
CTY.NO. 1 GRANDE PRAIRIE	$859	58.7	48%	51%	2%	n/a	n/a	n/a	n/a	n/a	$21,213	4.0%	51.9
CTY.NO.23 RED DEER	$1,121	76.5	53%	42%	5%	n/a	n/a	n/a	n/a	n/a	$27,687	4.0%	51.9
CTY.NO.31 PARKLAND	$1,134	77.4	48%	51%	1%	n/a	n/a	n/a	n/a	n/a	$24,836	4.6%	58.5
CTY.NO.20 STRATHCONA	$1,395	95.3	51%	49%	0%	n/a	n/a	n/a	n/a	n/a	$33,298	4.2%	53.7
ALL COUNTY AVG.	$1,464	100.0	54%	44%	3%	n/a	n/a	n/a	n/a	n/a	$17,494	7.8%	100.0

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

TABLE II: TAXATION AND CHARGES ON RESIDENTIAL PROPERTY

Municipality	Property tax		Use of Property Tax			Other Charges			Total Taxes and Charges		Burden of Taxation and Charges		
	Total Property Tax/D.U.	Index of Total Property Tax/D.U.	% of T.P.T. for Municipal Purposes	% of T.P.T. for School Req.	% of T.P.T. for Other Req.	Municipal Utilities Charges per D.U.	Average Spec.Levies & Loc.Imps. per D.U.	% of D.U.'s Paying S.L.& L.I.	Total Aggregate Cost (T.A.C.)	Index of Total Aggregate Cost	Household Median Income	T.P.T. as % of Household Med. Inc.	Index of T.P.T. as % of H.M.I.
MUNICIPAL DISTRICTS													
MD.NO. 34 ACADIA	$2,246	165.0	42%	55%	3%	n/a	n/a	n/a	n/a	n/a	$21,317	10.5%	117.1
MD.NO. 6 CARDSTON	$1,567	115.2	53%	41%	6%	n/a	n/a	n/a	n/a	n/a	$15,801	9.9%	110.2
MD.NO.130 SMOKY RIVER	$1,537	112.9	66%	31%	3%	n/a	n/a	n/a	n/a	n/a	$17,951	8.6%	95.1
MD.NO. 47 STARLAND	$2,860	210.1	56%	42%	1%	n/a	n/a	n/a	n/a	n/a	$16,830	17.0%	188.8
MD.NO.133 SPIRIT RIVER	$1,178	86.6	64%	35%	1%	n/a	n/a	n/a	n/a	n/a	$20,676	5.7%	63.3
MD.NO. 52 PROVOST	$1,577	115.9	48%	50%	2%	n/a	n/a	n/a	n/a	n/a	$20,747	7.6%	84.4
MD.NO. 14 TABER	$1,320	97.0	46%	52%	2%	n/a	n/a	n/a	n/a	n/a	$19,963	6.6%	73.5
MD.NO. 26 WILLOW CREEK	$1,759	129.3	47%	51%	2%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
MD.NO. 48 KNEEHILL	$2,306	169.4	64%	33%	3%	n/a	n/a	n/a	n/a	n/a	$19,675	11.7%	130.2
MD.NO. 1 CYPRESS	$765	56.2	82%	15%	3%	n/a	n/a	n/a	n/a	n/a	$25,967	2.9%	32.7
MD.NO.136 FAIRVIEW	$1,386	101.9	57%	40%	3%	n/a	n/a	n/a	n/a	n/a	$17,871	7.8%	86.2
MD.NO.135 PEACE	$1,022	75.1	53%	42%	5%	n/a	n/a	n/a	n/a	n/a	$17,150	6.0%	66.2
MD.NO. 61 WAINWRIGHT	$1,365	100.3	57%	42%	1%	n/a	n/a	n/a	n/a	n/a	$43,116	3.2%	35.2
MD.NO. 8 BIGHORN	$653	48.0	70%	25%	4%	n/a	n/a	n/a	n/a	n/a	$16,610	3.9%	43.7
MD.NO. 77 BRAZEAU	$492	36.1	51%	49%	0%	n/a	n/a	n/a	n/a	n/a	$21,111	2.3%	25.9
MD.NO. 92 WESTLOCK	$1,001	73.5	54%	45%	1%	n/a	n/a	n/a	n/a	n/a	$18,161	5.5%	61.2
MD.NO. 9 PINCHER CREEK	$1,508	110.8	53%	45%	2%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
MD.NO. 31 FOOTHILLS	$1,824	134.0	36%	62%	2%	n/a	n/a	n/a	n/a	n/a	$31,120	5.9%	65.1
MD.NO. 99 CLEARWATER	$333	24.5	61%	36%	3%	n/a	n/a	n/a	n/a	n/a	$17,527	1.9%	21.1
MD.NO. 90 STURGEON	$1,081	79.4	36%	62%	1%	n/a	n/a	n/a	n/a	n/a	$34,978	3.1%	34.3
MD.NO. 44 ROCKY VIEW	$1,595	117.2	47%	50%	2%	n/a	n/a	n/a	n/a	n/a	$31,197	5.1%	56.8
MD.NO. 87 BONNYVILLE	$563	41.4	44%	44%	13%	n/a	n/a	n/a	n/a	n/a	$38,386	1.5%	16.3
ALL M.D. AVG	$1,361	100.0	54%	43%	3%	n/a	n/a	n/a	n/a	n/a	$21,298	9.0%	100.0

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IMPROVEMENT DISTRICTS													
I.D. NO. 20	$549	89.7	36%	61%	2%	n/a	n/a	n/a	n/a	n/a	$15,687	3.5%	112.8
I.D. NO. 19	$982	160.5	41%	57%	3%	n/a	n/a	n/a	n/a	n/a	$19,073	5.1%	166.1
I.D. NO. 21	$657	107.3	34%	49%	17%	n/a	n/a	n/a	n/a	n/a	$16,830	3.9%	125.9
I.D. NO. 22	$467	76.2	35%	45%	21%	n/a	n/a	n/a	n/a	n/a	$14,949	3.1%	100.7
I.D. NO. 16	$424	69.3	49%	48%	3%	n/a	n/a	n/a	n/a	n/a	$17,919	2.4%	76.4
I.D. NO. 23	$444	72.5	31%	66%	2%	n/a	n/a	n/a	n/a	n/a	$16,313	2.7%	87.8
I.D. NO. 15	$434	71.0	40%	56%	3%	n/a	n/a	n/a	n/a	n/a	$22,600	1.9%	62.0
I.D. NO. 14	$443	72.4	42%	54%	4%	n/a	n/a	n/a	n/a	n/a	$18,032	2.5%	79.3
I.D. NO. 17	$394	64.3	41%	52%	7%	n/a	n/a	n/a	n/a	n/a	$14,959	2.6%	84.9
I.D. NO. 18	$427	69.8	27%	71%	2%	n/a	n/a	n/a	n/a	n/a	$14,592	2.9%	94.4
I.D. NO. 5	$808	132.1	67%	32%	1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
I.D. NO. 6	$1,714	280.1	33%	65%	2%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
I.D. NO. 7	$758	123.9	60%	38%	3%	n/a	n/a	n/a	n/a	n/a	$24,042	3.2%	101.7
I.D. NO. 8	$67	11.0	62%	37%	0%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
ALL I.D. AVG.	**$612**	**100.0**	**43%**	**52%**	**5%**	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**	**$13,928**	**3.1%**	**99.3**
SPECIAL AREAS													
SPECIAL AREAS (2, 3 AND 4)	$1,343	100.0	70%	19%	10%	n/a	n/a	n/a	n/a	n/a	$21,535	6.2%	n/a

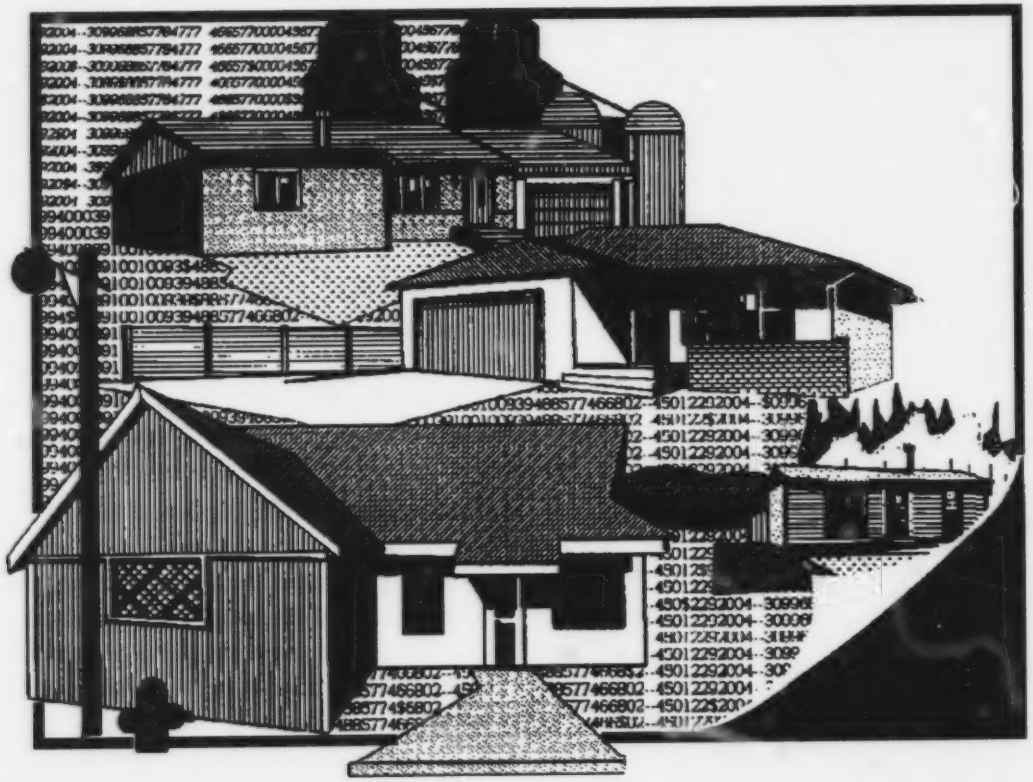


TABLE III: THE EQUALIZED ASSESSMENT BASE AND ITS USE

TABLE III THE EQUALIZED ASSESSMENT BASE AND ITS USE

Introduction

The composition and size of the municipal property tax base affect the ability of the municipal council to raise taxes. This table is designed for you to **compare municipal tax bases and how they were used in 1988**. The statistics presented employ 1988 financial statement data derived from the Alberta Municipal Financial Information System (AMFIS) and 1989 equalized assessments (prepared annually by the Assessment Equalization Board). Because of the complexities of the equalization process, equalized assessments for a given year reflect the actual assessment situation prevailing about two years previous.

It is generally accepted that the higher the proportion of Industrial and Commercial assessment in the tax base the better is the municipality able to sustain public services to its residents. The industrial and commercial tax base is measured by the proportion of the total tax base which is subject to the **School Foundation Fund Levy**. This measure is noted for the years 1988 and 1989.

Residential taxes are sensitive to changes in the total assessment base. A growing equalized assessment base brings the prospect of lower taxes, or better/more services for the same outlay. A shrinking assessment base means the likelihood of higher taxes simply to maintain the status quo, or cuts in the level and range of services to keep tax rates stable.

Changes in the equalized assessment are presented for two time periods: the past two years (1987-89); and the past year (1988-89). If you see major changes in the municipal assessment base, this may be due to annexations, or general re-assessments.

In this table you are provided with a broader municipal reference point for comparisons by using equalized mill rates rather than just the levels of taxation. These mill rate equivalents reflect the relative significance of the municipal and school taxes in relation to a municipality's property wealth base - their equalized assessment. For instance, you may determine that either of these taxes per dwelling unit is high compared to another municipality. If the corresponding equalized mill rate is also above the average, then you may conclude that the taxes truly are significantly higher than those in the municipality which is under comparison.

The **Municipal Taxation Equalized Mill Rate**, (M.T.E.M.R.) was generated by referencing the 1988 "Balance of Levies for Municipal Purposes". This was converted to a mill rate equivalent by using the total 1989 Equalized Assessment. You should note that this is an overall mill rate applied over all types of development by the municipality and is not exclusively residential in nature.

For a broader perspective, an **Supplementary School Requisition Equalized Mill Rate** (S.S.R.E.M.R.)has been computed using the total 1988 supplementary school requisitions for each municipality. This statistic represents an aggregate situation, embracing all supplementary school requisitions, by every supported jurisdiction, applied to all taxable properties.

A **School Foundation Program Fund and Other Requisitions Equalized Mill Rate** has been calculated for all the other requisitions which are levied against the equalized assessment tax base. Included are requisitions for the School Foundation Program, Hospitals, Planning, and Seniors Foundations. Again this mill rate is applicable to all taxable properties, not just residential.

The **Total Equalized Mill Rate** (T.E.M.R.) expresses the grand total of property taxes and grants-in-lieu levied, and received, by a municipality, as a mill rate based on total equalized assessment. It is a generalized total or aggregate rate, lumping together all types of property.

The **Residential Equalized Mill Rate** (R.E.M.R.) is a more specialized equalized mill rate dealing only with the residential and farmland properties in aggregate. Such property is often favoured by lower taxes. Businesses may be subjected to higher rates under a split mill rate situation, as well as having to pay the School Foundation Program Fund Levy. These higher tax rates are common because businesses can spread the burden over a larger group of people.

The equalized residential plus farmland mill rate is computed by isolating all taxes raised from residential and farm properties including mobile home licence fee revenue, and special property-assessment-based revenues. These taxes are expressed as an equalized mill rate by reference to that part of total equalized assessment which is not subject to the School Foundation Program Fund Levy.

TABLE III: THE EQUALIZED ASSESSMENT BASE AND ITS USE

USER'S GUIDE AND TECHNICAL NOTES

The Equalized Assessment mix indicates the industrial/commercial proportions of a municipality's tax base. Generally, the greater this percentage, the lower will be the residential taxes for the same "basket" of municipal goods and services.

Equalized Assessment trends can help you appreciate the taxation situation. A growing assessment base could mean lower taxes or the same service levels. A declining base may be accompanied by higher taxes and/or cuts in services.

Equalized mill rates give an indication of how heavily the property tax base is being used by the municipality, the Supplementary School Requisition and the School Foundation Program Fund and other requisitioning authorities. Generally, the greater the mills, the greater the demand on the tax base.

The equalized mill rates provide a broader municipal reference point for comparisons than in the case of levels of taxation.

The Index of Residential Equalized mill rates should be generally similar to the Total Property Tax index.

Municipality	Eq. Assess. Mix		Eq. Assess Growth		Comparative (Equalized) Mill Rates						
	S.F.P.F. Eq. Assess. as a % of Total Eq. Assess		Equalized Assessment Growth Rate		Municipal Taxes as Mills on E.A.	Education Supp. Req. as Mills on E.A.	S.F.P.F. & Other Req. as Mills on E.A.	Total Equalized Mill Rate	Total Equalized Mill Rate Index	Residential Equalized Mill Rate	Residential Equalized Mill Rate Index
	1989	1988	Past Year 1988-89	Past 2 Year 1987-89							
SUMMARY OF AVERAGES											
CITIES	36.8%	37.2%	3.9%	7.9%	56.4	33.7	6.5	96.6	100.0	81.0	100.0
TOWNS	34.6%	33.8%	3.0%	8.1%	62.2	29.7	7.3	99.2	100.0	82.2	100.0
VILLAGES	38.1%	37.4%	2.5%	8.5%	61.8	30.3	7.3	99.4	100.0	85.7	100.0
SUMMER VILLAGES	2.6%	2.6%	3.3%	6.3%	24.9	30.0	1.5	56.4	100.0	55.7	100.0
COUNTIES	50.7%	49.3%	-1.1%	-1.1%	42.5	32.3	9.3	84.0	100.0	81.9	100.0
MUNICIPAL DISTRICTS	51.6%	46.9%	0.3%	4.0%	36.6	28.7	9.2	74.4	100.0	69.0	100.0
IMPROVEMENT DISTRICTS	79.5%	78.6%	8.1%	15.5%	22.7	30.7	12.7	66.1	100.0	52.6	100.0
SPECIAL AREAS	77.3%	74.2%	-0.4%	26.4%	17.2	18.9	13.2	49.3	n/a	43.1	n/a

The industrial/commercial portion of the equalized assessment, subject to the School Foundation Program Fund levy for 1989 and 1988.

Balance of levies for Municipal Purposes (AMFIS) divided by the Total Equalized Assessment for the municipality.

Total of all Supplementary Requisitions by all Requisitioning School Authorities divided by the Total Equalized Assessment for the municipality

Total of requisitions for the School Foundation Program Fund and taxes collected on behalf of regional and provincial authorities (eg. Alberta Planning Fund, auxiliary hospitals districts, nursing homes).

Total property taxes and grants in lieu of a municipality divided by its Total Equalized Assessment

Specialized mill rate for all taxes from residential (and farm) properties (including mobile home license fees) divided by the Total Residential (non-S.F.P.F.) Equalized Assessment.

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

TABLE III: THE EQUALIZED ASSESSMENT BASE AND ITS USE

Municipality	Eq. Assess. Mix: S.F.P.F. Eq. Assess. as a % of Total Eq. Assess 1989	Eq. Assess. Mix: S.F.P.F. Eq. Assess. as a % of Total Eq. Assess 1988	Eq. Assess Growth: Equalized Assessment Growth Rate Past Year 1988-89	Eq. Assess Growth: Equalized Assessment Growth Rate Past 2 Years 1987-89	Comparative (Equalized) Mill Rates: Municipal Taxes as Mills on E.A.	Education Supp. Req. as Mills on E.A.	S.F.P.F. & Other Req. as Mills on E.A.	Total Equalized Mill Rate	Total Equalized Mill Rate Index	Residential Equalized Mill Rate	Residential Equalized Mill Rate Index
CITIES											
CALGARY	37.2%	39.2%	3.7%	2.8%	62.2	33.0	6.2	101.4	102.8	68.4	84.4
EDMONTON	41.2%	41.9%	6.2%	14.8%	64.9	33.0	6.4	104.3	105.7	73.6	90.9
LETHBRIDGE	35.3%	35.3%	7.1%	10.7%	42.3	33.1	5.8	81.1	82.3	66.2	81.7
RED DEER	30.7%	35.9%	4.6%	13.2%	43.0	31.7	6.8	81.5	82.6	65.1	80.3
MEDICINE HAT	43.1%	38.7%	3.5%	11.0%	30.6	33.6	7.2	71.4	72.4	64.8	80.0
ST. ALBERT	19.5%	19.6%	7.8%	16.8%	64.9	37.8	3.7	106.5	108.0	97.3	120.1
FORT MCMURRAY	25.2%	25.2%	4.5%	-0.9%	87.5	40.7	3.8	132.0	133.9	115.0	142.0
GRANDE PRAIRIE	40.7%	41.2%	4.6%	11.8%	72.6	38.1	7.5	118.2	119.9	89.1	110.0
LLOYDMINSTER	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
LEDUC	29.2%	29.4%	5.7%	13.3%	65.6	33.9	5.7	105.2	106.7	85.3	105.3
CAMROSE	37.2%	37.1%	2.8%	0.1%	65.2	36.9	6.9	108.9	110.5	99.6	123.0
SPRUCE GROVE	25.7%	25.5%	4.5%	6.4%	59.0	26.6	4.8	90.4	91.7	76.5	94.5
FORT SASKATCHEWAN	74.5%	74.6%	3.0%	1.5%	34.6	37.2	12.0	83.8	84.9	71.3	88.1
AIRDRIE	32.6%	33.7%	-1.8%	2.1%	55.0	27.5	6.9	89.4	90.7	78.5	96.9
WETASKIWIN	35.7%	36.7%	1.2%	11.7%	60.7	30.1	6.8	97.6	99.0	69.4	85.7
DRUMHELLER	43.6%	43.5%	1.0%	3.1%	68.1	31.7	7.3	107.1	108.6	95.0	117.3
ALL CITIES AVERAGE	36.8%	37.2%	3.9%	7.9%	58.4	33.7	6.5	98.6	100.0	81.0	100.0

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

TABLE III: THE EQUALIZED ASSESSMENT BASE AND ITS USE

Municipality	Eq. Assess. Mix		Eq. Assess Growth		Comparative (Equalized) Mill Rates						
	S.F.P.F. Eq. Assess. as a % of Total Eq. Assess		Equalized Assessment Growth Rate		Municipal Taxes as Mills on E.A.	Education Supp. Req. as Mills on E.A.	S.F.P.F. & Other Req. as Mills on E.A.	Total Equalized Mill Rate	Total Equalized Mill Rate Index	Residential Equalized Mill Rate	Residential Equalized Mill Rate Index
	1989	1988	Past Year 1988-89	Past 2 Years 1987-89							
TOWNS											
HINTON	48.8%	47.3%	-1.4%	0.0%	50.4	25.3	8.7	84.4	85.1	78.0	94.9
BROOKS	34.5%	34.4%	2.1%	6.8%	48.1	34.6	6.3	89.0	89.7	73.0	88.8
EDSON	43.7%	45.1%	1.6%	11.5%	69.6	25.6	8.0	103.2	104.1	66.2	80.5
CROWSNEST PASS	42.2%	41.9%	2.4%	3.8%	69.6	26.6	9.2	105.5	106.4	79.1	96.3
WHITECOURT	42.3%	43.4%	2.4%	3.9%	46.3	29.1	7.6	83.0	83.7	53.6	65.2
PEACE RIVER	46.1%	46.5%	4.2%	9.3%	62.8	26.4	9.5	98.7	99.5	67.3	81.9
STONY PLAIN	25.1%	24.2%	4.8%	1.2%	82.5	26.0	4.6	113.1	114.0	98.6	120.0
TABER	38.7%	38.8%	3.5%	11.2%	39.5	28.0	7.2	74.6	75.2	63.7	77.5
LACOMBE	27.7%	28.2%	5.8%	12.9%	47.6	20.1	4.7	72.3	72.9	66.2	80.5
OKOTOKS	22.0%	21.4%	7.4%	11.3%	47.1	32.9	4.5	84.5	85.1	77.9	94.8
INNISFAIL	40.6%	41.4%	3.2%	10.0%	43.1	24.2	7.1	74.4	75.0	62.4	75.9
SLAVE LAKE	42.3%	42.6%	8.0%	22.0%	50.6	28.1	9.6	88.2	88.9	76.2	92.7
BONNYVILLE	37.2%	36.5%	3.7%	3.1%	55.2	29.3	8.0	92.6	93.3	70.0	85.1
MORINVILLE	24.9%	25.5%	4.1%	6.0%	74.6	45.9	4.9	125.5	126.5	110.1	134.0
DRAYTON VALLEY	47.0%	38.0%	22.1%	30.7%	72.8	22.5	5.7	100.9	101.7	77.4	94.1
PONOKA	30.1%	30.5%	5.9%	12.9%	41.0	27.9	5.6	74.5	75.1	65.4	79.6
ROCKY MOUNTAIN HOUSE	41.0%	41.5%	5.1%	12.5%	57.1	13.9	7.4	78.3	79.0	61.0	74.2
HIGH RIVER	29.4%	29.9%	0.1%	4.5%	48.1	35.2	6.1	89.4	90.1	81.9	99.7
VEGREVILLE	49.6%	47.9%	4.1%	11.4%	66.4	36.5	7.7	110.7	111.5	94.4	114.9
STETTLER	36.2%	36.2%	2.2%	8.5%	53.1	39.2	7.1	99.4	100.2	82.1	99.9
ST. PAUL	42.3%	42.3%	6.8%	3.9%	62.2	31.5	6.9	100.6	101.5	86.0	104.6
COALDALE	17.6%	16.3%	1.6%	6.4%	35.0	28.9	5.0	68.9	69.5	63.1	76.8
OLDS	34.0%	34.2%	2.5%	10.6%	58.8	26.1	8.8	93.7	94.5	79.2	96.4
CANMORE	26.7%	27.8%	9.5%	18.8%	46.9	23.1	6.0	76.0	76.6	68.5	83.4
WAINWRIGHT	36.8%	37.1%	5.5%	12.2%	46.3	25.9	3.4	78.6	79.2	69.7	84.7
WESTLOCK	40.4%	38.4%	0.8%	5.1%	62.4	30.6	7.6	100.6	101.5	81.1	98.6
BEAUMONT	7.8%	8.1%	4.8%	8.4%	49.3	36.0	2.8	88.1	88.8	86.0	104.6
VERMILION	41.9%	42.6%	5.2%	15.0%	62.2	35.1	7.5	104.8	105.7	84.6	102.9
COCHRANE	31.1%	31.9%	7.2%	11.6%	35.5	26.6	6.6	68.6	69.2	53.8	65.4
BARRHEAD	38.5%	38.6%	2.7%	9.2%	60.9	34.4	8.7	104.0	104.8	85.7	104.2
TOWNS (GROUP 1) AVG.	35.5%	35.3%	4.6%	9.8%	54.8	29.2	6.9	90.9	91.6	75.4	91.7
ALL TOWN AVG.	34.6%	33.8%	3.0%	8.1%	62.2	29.7	7.3	99.2	100.0	82.2	100.0

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

TABLE III: THE EQUALIZED ASSESSMENT BASE AND ITS USE

Municipality	Eq. Assess. Mix: S.F.P.F. Eq. Assess. as a % of Total Eq. Assess 1989	Eq. Assess. Mix: 1988	Eq. Assess Growth: Equalized Assessment Growth Rate Past Year 1988-89	Eq. Assess Growth: Past 2 Years 1987-89	Comparative (Equalized) Mill Rates: Municipal Taxes as Mills on E.A.	Education Supp. Req. as Mills on E.A.	S.F.P.F. & Other Req. as Mills on E.A.	Total Equalized Mill Rate	Total Equalized Mill Rate Index	Residential Equalized Mill Rate	Residential Equalized Mill Rate Index
DEVON	38.8%	37.7%	1.6%	2.7%	48.7	43.8	7.0	99.4	100.2	96.4	117.3
SYLVAN LAKE	24.3%	24.6%	2.2%	10.4%	50.3	24.4	10.7	85.5	86.2	72.3	87.9
REDCLIFF	41.7%	41.5%	4.9%	9.9%	60.0	30.7	7.9	98.5	99.3	96.0	116.8
PINCHER CREEK	30.2%	30.4%	1.9%	7.1%	56.1	26.1	6.5	88.7	89.4	80.2	97.6
GRAND CENTRE	43.4%	42.5%	2.9%	11.1%	56.2	29.4	10.5	96.1	96.9	66.1	80.4
GRANDE CACHE	50.4%	41.5%	-8.1%	-6.3%	85.7	32.8	8.3	126.9	127.9	109.2	132.9
COLD LAKE	12.3%	11.6%	5.8%	14.0%	51.2	28.6	5.7	85.5	86.2	73.7	89.7
STRATHMORE	30.9%	30.3%	1.4%	7.5%	80.1	24.4	6.6	111.0	111.9	99.3	120.8
CARDSTON	29.6%	29.5%	4.7%	10.0%	48.0	23.6	7.5	79.1	79.7	73.4	89.3
CLARESHOLM	31.2%	30.8%	3.1%	7.0%	43.6	35.4	10.8	89.8	90.6	76.0	92.5
THREE HILLS	31.4%	31.8%	4.1%	11.3%	46.5	27.4	6.4	80.2	80.9	68.5	83.4
FAIRVIEW	37.2%	39.8%	4.1%	6.0%	57.1	34.5	8.6	100.2	101.0	78.7	95.8
DIDSBURY	27.1%	23.1%	1.1%	4.3%	58.3	26.5	5.4	90.2	90.9	75.7	92.1
FORT MACLEOD	40.4%	40.6%	2.2%	7.9%	57.7	35.7	9.1	102.5	103.3	91.6	111.5
HANNA	37.6%	36.2%	3.5%	5.6%	71.7	16.1	7.1	94.9	95.7	84.4	102.6
HIGH LEVEL	56.2%	54.2%	-1.9%	8.2%	67.3	41.2	10.2	118.6	119.7	63.4	77.1
RAYMOND	14.6%	14.4%	5.9%	12.6%	45.7	34.8	5.5	86.1	86.8	83.9	102.1
HIGH PRAIRIE	44.8%	44.8%	5.8%	15.9%	66.3	27.5	10.7	104.5	105.3	75.3	91.6
GRIMSHAW	29.9%	30.6%	2.8%	7.3%	77.0	25.6	7.2	109.8	110.7	78.8	95.9
LAC LA BICHE	46.5%	47.0%	6.9%	11.0%	60.4	28.3	8.7	97.4	98.2	69.9	85.0
GIBBONS	16.3%	15.7%	-2.4%	-0.8%	72.2	39.7	3.7	115.6	116.5	107.2	130.5
SWAN HILLS	29.6%	27.4%	2.9%	7.7%	106.6	13.4	7.0	129.0	130.0	114.6	139.5
VALLEYVIEW	42.7%	43.4%	4.6%	10.7%	80.0	21.2	9.7	110.9	111.7	85.7	104.3
FOX CREEK	30.2%	29.6%	3.9%	7.1%	55.6	22.2	5.4	83.2	83.9	69.5	84.5
REDWATER	45.2%	44.3%	-1.5%	0.8%	55.2	39.3	8.1	102.6	103.4	89.6	109.0
ATHABASCA	46.7%	46.9%	3.5%	7.0%	60.4	37.9	12.7	111.0	111.9	86.8	105.6
BEAVERLODGE	36.0%	33.3%	-6.3%	-13.9%	65.0	38.3	7.2	110.5	111.4	72.4	88.0
PROVOST	41.1%	41.1%	4.5%	13.7%	67.1	30.9	7.6	105.6	106.5	80.2	97.6
SUNDRE	34.4%	34.0%	4.0%	11.1%	49.7	25.7	7.7	83.1	83.7	65.6	79.9
BLACKFALDS	8.3%	26.7%	4.8%	10.6%	52.0	20.2	4.5	76.7	77.3	58.6	71.3
TOWNS (GROUP 2) AVG.	34.3%	34.2%	2.4%	7.3%	61.8	29.5	7.8	99.1	99.9	81.4	99.1
ALL TOWN AVG.	34.6%	33.8%	3.0%	8.1%	62.2	29.7	7.3	99.2	100.0	82.2	100.0

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

TABLE III: THE EQUALIZED ASSESSMENT BASE AND ITS USE

Municipality	Eq. Assess. Mix: S.F.P.F. Eq. Assess. as a % of Total Eq. Assess 1989	Eq. Assess. Mix: S.F.P.F. Eq. Assess. as a % of Total Eq. Assess 1988	Eq. Assess Growth: Equalized Assessment Growth Rate Past Year 1988-89	Eq. Assess Growth: Equalized Assessment Growth Rate Past 2 Years 1987-89	Comparative (Equalized) Mill Rates: Municipal Taxes as Mills on E.A.	Education Supp. Req. as Mills on E.A.	S.F.P.F. & Other Req. as Mills on E.A.	Total Equalized Mill Rate	Total Equalized Mill Rate Index	Residential Equalized Mill Rate	Residential Equalized Mill Rate Index
RIMBEY	43.1%	43.1%	4.3%	15.7%	67.9	28.3	7.5	103.8	104.6	85.9	104.4
MAGRATH	23.7%	25.2%	2.6%	6.9%	41.5	24.1	7.0	72.6	73.2	64.5	78.4
BOW ISLAND	40.8%	39.9%	7.2%	13.5%	52.5	29.1	6.7	88.4	89.1	72.4	88.1
NANTON	30.4%	30.4%	3.4%	8.4%	50.1	35.3	8.8	94.3	95.0	80.4	97.8
PICTURE BUTTE	25.8%	25.5%	4.7%	10.3%	53.8	29.0	4.8	87.7	88.4	78.7	95.8
TOFIELD	30.6%	29.3%	-2.1%	1.6%	60.0	36.2	10.7	106.9	107.7	96.1	116.9
MILLET	15.5%	15.7%	0.5%	3.5%	77.5	32.7	3.5	113.7	114.6	88.1	107.1
CARSTAIRS	25.8%	23.8%	4.2%	3.4%	68.5	25.7	5.3	99.5	100.3	93.0	113.1
LAMONT	21.7%	21.9%	2.3%	14.7%	82.0	38.0	5.2	125.2	126.2	107.5	130.8
PENHOLD	15.1%	13.8%	0.1%	2.6%	50.1	24.9	3.1	78.1	78.7	69.8	84.9
BLACK DIAMOND	14.8%	14.8%	2.6%	7.1%	69.5	34.4	4.9	108.8	109.7	101.9	124.0
CROSSFIELD	35.6%	32.8%	5.0%	1.2%	52.2	25.7	6.5	84.4	85.1	61.0	74.2
VULCAN	43.8%	44.0%	3.6%	10.5%	71.5	28.8	8.3	108.6	109.5	86.1	104.8
MAYERTHORPE	34.7%	32.3%	-4.6%	-1.4%	78.6	30.9	7.2	116.7	117.7	96.3	117.2
ELK POINT	33.3%	33.1%	3.9%	13.5%	40.7	21.4	8.1	70.2	70.8	60.1	73.1
BON ACCORD	41.5%	14.4%	1.9%	4.5%	75.1	38.0	3.4	116.5	117.4	158.7	193.1
TURNER VALLEY	31.0%	31.4%	2.5%	7.3%	55.8	34.4	7.5	97.7	98.4	86.2	104.8
CORONATION	50.4%	43.8%	-2.9%	2.2%	94.8	14.5	8.2	117.5	118.5	81.6	99.3
WEMBLEY	16.0%	17.4%	0.7%	-4.3%	62.0	35.6	4.2	101.9	102.7	63.7	77.6
SEXSMITH	54.6%	50.8%	1.3%	-0.9%	85.0	36.2	9.3	130.5	131.6	98.9	120.3
CALMAR	27.3%	26.4%	-1.9%	-7.2%	85.8	38.4	5.9	130.1	131.2	97.2	118.3
BASSANO	45.3%	45.8%	-2.9%	3.7%	73.3	22.6	8.4	104.4	105.2	64.5	78.4
FALHER	49.2%	48.5%	8.5%	11.2%	66.6	40.8	9.4	116.7	117.7	94.8	115.4
BRUDERHEIM	16.4%	15.6%	2.3%	1.8%	102.9	38.0	4.4	145.3	146.5	115.4	140.3
TWO HILLS	34.7%	34.7%	1.1%	7.5%	72.2	27.3	8.4	107.9	108.7	89.6	109.0
VIKING	32.5%	30.9%	2.9%	7.6%	68.1	34.5	7.9	110.5	111.4	99.8	121.4
RAINBOW LAKE	43.0%	29.8%	17.6%	45.8%	91.0	34.4	5.1	130.6	131.6	119.2	145.1
MANNING	35.4%	36.2%	3.1%	5.9%	40.5	26.7	11.5	78.7	79.3	52.9	64.3
SPIRIT RIVER	41.5%	41.0%	-0.5%	8.0%	69.0	33.9	7.8	110.8	111.7	74.1	90.2
MCLENNAN	34.8%	34.6%	-2.0%	4.5%	97.2	36.8	8.0	142.0	143.1	100.1	121.8
TOWNS (GROUP 3) AVG.	32.9%	30.9%	2.3%	7.0%	68.5	31.2	6.9	106.7	107.5	87.3	107.0
ALL TOWN AVG.	34.6%	33.8%	3.0%	8.1%	62.2	29.7	7.3	99.2	100.0	82.2	100.0

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

TABLE III: THE EQUALIZED ASSESSMENT BASE AND ITS USE

Municipality	Eq. Assess. Mix: S.F.P.F. Eq. Assess. as a % of Total Eq. Assess 1989	Eq. Assess. Mix: S.F.P.F. Eq. Assess. as a % of Total Eq. Assess 1988	Eq. Assess Growth: Equalized Assessment Growth Rate Past Year 1988-89	Eq. Assess Growth: Equalized Assessment Growth Rate Past 2 Years 1987-89	Comparative (Equalized) Mill Rates: Municipal Taxes as Mills on E.A.	Education Supp. Req. as Mills on E.A.	S.F.P.F. & Other Req. as Mills on E.A.	Total Equalized Mill Rate	Total Equalized Mill Rate Index	Residential Equalized Mill Rate	Residential Equalized Mill Rate Index
SMOKY LAKE	38.8%	38.7%	2.4%	4.9%	34.7	28.8	9.5	73.0	73.6	55.8	67.9
OYEN	38.9%	38.8%	2.9%	5.2%	54.4	29.5	7.8	91.7	92.4	80.2	97.6
KILLAM	35.1%	35.0%	3.0%	9.1%	63.3	28.2	7.1	98.6	99.4	86.7	105.4
CASTOR	32.8%	32.4%	1.0%	10.5%	70.0	18.7	6.1	94.8	95.6	81.1	98.6
VAUXHALL	45.4%	41.2%	-0.4%	2.6%	83.3	28.8	7.6	119.8	120.7	82.8	100.8
BOWDEN	26.7%	28.0%	2.5%	3.7%	64.2	24.4	4.9	93.5	94.3	81.3	99.0
TROCHU	39.5%	39.6%	2.8%	9.3%	68.3	27.7	7.9	103.9	104.8	84.0	102.2
SEDGEWICK	28.8%	30.2%	5.0%	14.6%	51.3	27.8	6.1	85.2	85.8	80.4	97.8
ECKVILLE	34.2%	32.0%	6.1%	8.8%	59.4	20.0	12.0	91.4	92.1	84.4	102.6
MILK RIVER	37.1%	37.0%	2.1%	8.9%	49.6	36.7	7.8	94.1	94.8	68.9	83.8
BASHAW	49.6%	48.8%	7.7%	11.2%	60.1	42.8	8.3	111.2	112.1	86.7	105.4
DAYSLAND	27.5%	27.9%	3.2%	9.1%	64.0	28.3	5.9	98.1	98.9	88.1	107.2
HARDISTY	32.8%	33.9%	3.8%	7.3%	58.4	28.1	6.7	93.3	94.0	87.2	106.1
MUNDARE	32.4%	31.5%	-1.5%	-1.3%	100.2	39.5	6.9	146.5	147.7	128.9	156.8
STAVELY	29.2%	29.3%	-3.8%	-0.1%	54.2	37.9	9.3	101.4	102.3	95.4	116.1
GRANUM	42.2%	42.6%	4.2%	32.0%	66.9	35.0	9.1	111.0	111.9	99.0	120.4
GLEICHEN	44.4%	44.4%	2.7%	7.0%	83.3	24.1	4.6	112.0	112.9	83.0	101.0
IRVINE	35.0%	33.8%	1.3%	7.8%	82.1	4.1	8.2	94.3	95.1	78.0	94.9
TOWNS (GROUP 4) AVG.	35.9%	35.1%	3.0%	9.3%	67.6	31.1	7.6	106.2	107.1	87.8	106.8
ALL TOWN AVG.	34.6%	33.8%	3.0%	8.1%	62.2	29.7	7.3	99.2	100.0	82.2	100.0

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

TABLE III: THE EQUALIZED ASSESSMENT BASE AND ITS USE

Municipality	Eq. Assess. Mix		Eq. Assess Growth		Comparative (Equalized) Mill Rates						
	S.F.P.F. Eq. Assess. as a % of Total Eq. Assess		Equalized Assessment Growth Rate		Municipal Taxes as Mills on E.A.	Education Supp. Req. as Mills on E.A.	S.F.P.F. & Other Req. as Mills on E.A.	Total Equalized Mill Rate	Total Equalized Mill Rate Index	Residential Equalized Mill Rate	Residential Equalized Mill Rate Index
	1989	1988	Past Year 1988-89	Past 2 Years 1987-89							
VILLAGES											
COALHURST	12.4%	9.6%	3.6%	8.7%	38.8	28.7	2.5	70.0	70.4	54.5	63.6
LEGAL	17.7%	17.6%	4.0%	3.6%	82.7	27.9	3.5	114.2	114.9	104.7	122.2
FORESTBURG	31.1%	31.3%	1.9%	7.5%	37.0	28.6	6.5	72.1	72.5	66.8	77.9
BENTLEY	28.9%	28.5%	3.2%	5.0%	45.4	20.6	4.7	70.7	71.1	58.2	67.9
STIRLING	8.9%	8.5%	1.5%	6.0%	75.8	31.8	4.6	112.1	112.8	104.5	121.9
ALIX	22.7%	21.1%	3.9%	6.6%	61.8	20.4	3.5	85.8	86.3	81.6	95.2
MANNVILLE	26.2%	25.9%	1.4%	4.4%	62.4	37.6	4.3	104.4	105.0	69.8	81.4
IRRICANA	17.3%	16.4%	0.0%	-3.9%	93.2	27.0	4.0	124.2	125.0	95.6	111.5
EVANSBURG	34.8%	33.0%	-0.9%	2.6%	94.8	25.0	6.2	126.0	126.8	107.1	125.0
BOYLE	52.8%	49.6%	7.4%	20.5%	44.3	36.5	9.5	90.4	90.9	75.2	87.7
HYTHE	49.5%	49.8%	-0.2%	5.4%	53.0	36.0	9.0	97.9	98.5	73.8	86.1
CONSORT	40.4%	41.0%	4.0%	11.5%	74.2	19.7	7.6	101.6	102.2	89.9	104.9
RYCROFT	43.1%	40.7%	-3.6%	-5.4%	87.2	34.2	7.9	129.4	130.2	105.2	122.8
BERWYN	30.2%	28.9%	-2.9%	1.3%	74.2	26.3	7.8	108.3	109.0	92.6	108.1
ONOWAY	35.1%	35.0%	-11.6%	-13.6%	90.8	33.4	7.1	131.3	132.1	104.7	122.2
THORSBY	37.9%	35.3%	-4.1%	-2.9%	99.5	39.3	7.3	146.1	147.0	125.6	146.5
KITSCOTY	26.3%	24.2%	4.1%	10.6%	37.7	30.8	4.2	72.6	73.0	62.2	72.6
WABAMUN	91.8%	92.3%	-2.6%	-1.1%	30.5	27.6	15.5	73.6	74.0	56.0	65.3
FOREMOST	44.2%	44.3%	4.6%	11.8%	65.6	29.9	7.4	102.8	103.5	84.4	98.5
DELBURNE	32.3%	28.8%	1.9%	5.8%	36.0	24.5	5.1	65.6	66.0	55.8	65.1
BRETON	37.1%	36.5%	7.1%	11.6%	75.4	35.2	6.2	116.9	117.6	94.2	109.9
BEISEKER	41.2%	41.3%	3.1%	10.2%	64.2	26.1	7.7	98.0	98.6	88.5	103.3
NOBLEFORD	40.3%	41.6%	-7.4%	-3.6%	46.5	32.1	8.0	86.6	87.1	70.9	82.7
MARWAYNE	37.1%	35.0%	5.6%	11.9%	53.5	30.3	5.7	89.6	90.1	76.5	89.2
HINES CREEK	55.4%	55.6%	1.6%	11.8%	77.5	33.2	10.8	121.6	122.3	84.3	98.3
MIRROR	27.4%	27.0%	4.2%	6.2%	71.5	20.4	4.4	96.3	96.9	91.6	106.9
RYLEY	36.5%	36.1%	-0.2%	5.2%	95.7	35.5	11.4	142.6	143.5	127.9	149.3
WARNER	49.7%	43.7%	2.9%	9.5%	72.8	36.4	8.7	118.0	118.7	99.2	115.8
ANDREW	29.2%	27.9%	7.9%	7.9%	82.9	36.0	5.8	124.7	125.5	107.7	125.7
IRMA	34.2%	34.3%	3.1%	7.5%	43.5	26.2	5.9	75.6	76.1	67.5	78.8
VILLAGES (GROUP 1) AVG.	35.7%	34.7%	1.4%	5.4%	65.6	29.9	6.8	102.3	102.9	85.9	100.2
ALL VILLAGE AVG.	38.1%	37.5%	2.5%	8.5%	61.8	30.3	7.3	99.4	100.0	85.7	100.0

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

TABLE III: THE EQUALIZED ASSESSMENT BASE AND ITS USE

Municipality	Eq. Assess. Mix		Eq. Assess Growth		Comparative (Equalized) Mill Rates						
	S.F.P.F. Eq. Assess. as a % of Total Eq. Assess		Equalized Assessment Growth Rate		Municipal Taxes as Mills on E.A.	Education Supp. Req. as Mills on E.A.	S.F.P.F. & Other Req. as Mills on E.A.	Total Equalized Mill Rate	Total Equalized Mill Rate Index	Residential Equalized Mill Rate	Residential Equalized Mill Rate Index
	1989	1988	Past Year 1988-89	Past 2 Years 1987-89							
THORHILD	30.6%	31.9%	-0.6%	0.7%	61.7	44.2	7.7	113.5	114.2	98.3	114.7
GLENDON	31.5%	27.5%	7.3%	5.6%	49.3	28.1	5.6	83.0	83.5	71.8	83.8
ENTWISTLE	37.1%	34.6%	1.8%	1.4%	67.3	26.4	6.1	99.7	100.3	90.8	105.9
WARBURG	28.3%	26.3%	-10.4%	-13.9%	58.8	42.1	5.7	106.6	107.2	93.6	109.2
NAMPA	44.2%	44.6%	4.6%	11.3%	40.1	26.0	9.6	75.6	76.1	62.7	73.1
ACME	36.8%	36.6%	2.1%	20.1%	74.6	27.9	7.3	109.8	110.4	101.7	118.6
BARNWELL	19.4%	19.2%	5.9%	13.2%	37.4	27.2	3.9	68.5	68.9	55.8	65.1
DUCHESS	28.0%	28.2%	-8.3%	-2.2%	63.6	24.0	5.7	93.2	93.8	75.0	87.6
CARBON	31.1%	31.4%	1.9%	6.2%	46.3	28.0	6.3	80.5	81.0	73.9	86.2
CLYDE	25.0%	25.4%	2.8%	4.1%	53.0	32.2	5.1	90.3	90.9	87.9	102.5
LINDEN	37.7%	35.4%	5.3%	10.3%	66.3	27.1	6.6	100.0	100.6	91.6	106.9
HOLDEN	37.1%	36.5%	-1.5%	3.4%	95.6	36.1	11.6	143.3	144.2	123.6	144.3
DONNELLY	35.3%	35.3%	5.6%	19.1%	67.1	27.7	7.9	102.6	103.2	84.8	99.0
CHAUVIN	32.4%	34.4%	4.3%	18.0%	71.4	25.9	5.8	103.2	103.8	86.5	100.9
EDGERTON	36.4%	37.0%	1.0%	9.8%	51.5	26.8	6.4	84.7	85.2	76.1	88.8
CAROLINE	39.4%	39.0%	2.6%	19.2%	109.7	14.2	6.9	130.8	131.6	110.8	129.3
MYRNAM	35.9%	35.1%	2.5%	10.1%	28.5	26.9	8.1	63.5	63.9	57.4	67.0
BAWLF	21.8%	21.7%	-3.1%	1.6%	24.8	47.5	4.9	77.2	77.7	68.4	79.8
WILLINGDON	36.4%	37.7%	1.2%	5.5%	66.2	27.2	8.7	102.2	102.8	90.0	105.0
SANGUDO	34.2%	33.0%	3.9%	9.5%	70.1	28.4	6.6	105.1	105.7	99.7	116.4
GIROUXVILLE	44.8%	45.1%	4.1%	14.2%	64.7	28.1	9.3	102.1	102.7	92.3	107.7
TILLEY	30.9%	29.2%	-8.5%	-2.4%	86.6	24.0	5.9	116.5	117.2	105.3	122.9
COUTTS	53.1%	53.8%	4.9%	7.0%	67.6	35.7	10.1	113.4	114.1	71.5	83.4
CHAMPION	45.5%	46.5%	4.3%	6.3%	73.1	28.6	8.4	110.1	110.8	96.6	112.7
CLIVE	19.9%	21.1%	2.6%	4.2%	32.6	20.7	3.6	56.9	57.2	54.4	63.5
NEW SAREPTA	26.1%	26.4%	-1.7%	-5.4%	63.4	38.4	5.1	106.9	107.6	104.8	122.3
CREMONA	34.3%	34.4%	3.3%	5.3%	43.3	25.9	6.8	76.0	76.4	68.0	79.3
WILDWOOD	34.3%	32.3%	-4.6%	-7.9%	89.7	26.0	6.4	122.1	122.9	90.5	105.6
STANDARD	40.6%	41.7%	0.7%	5.0%	45.1	24.5	7.7	77.3	77.7	66.7	77.8
VILNA	34.0%	32.7%	3.3%	9.4%	40.5	28.5	7.0	76.1	76.5	67.3	78.5
VILLAGES (GROUP 2) AVG.	34.1%	33.8%	1.2%	6.3%	60.3	29.1	6.9	96.4	96.9	83.9	97.9
ALL VILLAGE AVG.	38.1%	37.5%	2.5%	8.5%	61.8	30.3	7.3	99.4	100.0	85.7	100.0

TABLE III: THE EQUALIZED ASSESSMENT BASE AND ITS USE

Municipality	Eq. Assess. Mix: S.F.P.F. Eq. Assess. as a % of Total Eq. Assess 1989	Eq. Assess. Mix: 1988	Eq. Assess. Growth: Equalized Assessment Growth Rate Past Year 1988-89	Eq. Assess. Growth: Past 2 Years 1987-89	Comparative (Equalized) Mill Rates: Municipal Taxes as Mills on E.A.	Education Supp. Req. as Mills on E.A.	S.F.P.F. & Other Req. as Mills on E.A.	Total Equalized Mill Rate	Total Equalized Mill Rate Index	Residential Equalized Mill Rate	Residential Equalized Mill Rate Index
ROSEMARY	18.3%	18.3%	2.1%	8.6%	43.3	21.6	3.6	68.6	69.0	55.7	65.0
HAY LAKES	20.6%	20.8%	-1.4%	-1.2%	58.1	46.7	4.6	109.4	110.1	104.3	121.7
VETERAN	42.6%	43.2%	4.3%	9.9%	80.9	19.7	7.9	108.5	109.1	97.6	113.9
GLENWOOD	28.4%	28.9%	3.2%	9.7%	28.6	23.9	7.3	59.8	60.1	61.2	71.4
BIG VALLEY	39.0%	40.3%	-0.5%	7.0%	46.6	33.1	7.7	87.4	87.9	78.6	91.8
BARONS	60.7%	53.9%	21.2%	29.9%	60.9	25.3	7.7	93.8	94.4	81.2	94.7
YOUNGSTOWN	38.7%	39.9%	2.6%	6.7%	77.6	16.2	7.5	101.4	102.0	60.5	70.5
ROCKYFORD	50.9%	51.0%	2.8%	26.5%	57.5	24.1	9.0	90.6	91.2	81.0	94.5
COWLEY	31.2%	32.1%	4.7%	21.2%	53.3	27.0	6.5	86.9	87.4	89.7	104.6
LONGVIEW	46.9%	46.3%	3.8%	10.9%	57.0	34.0	8.1	99.1	99.7	89.8	104.7
KINUSO	39.0%	44.3%	24.4%	44.0%	68.7	23.5	8.0	100.3	100.9	69.6	81.2
LOUGHEED	52.3%	52.2%	1.2%	9.3%	82.9	28.8	9.7	121.4	122.1	98.4	114.8
BURDETT	47.4%	45.6%	-0.4%	50.6%	61.8	31.4	7.8	101.0	101.6	75.2	87.8
HUGHENDEN	35.0%	36.3%	3.0%	9.6%	73.7	31.7	6.8	112.2	112.8	103.6	120.9
WASKATENAU	36.5%	35.8%	1.0%	6.0%	57.9	29.2	9.2	96.3	96.9	90.3	105.4
NEW NORWAY	35.3%	29.5%	-3.3%	-9.1%	49.1	47.6	6.1	102.9	103.5	94.7	110.5
STROME	38.1%	40.0%	-3.1%	1.6%	60.2	30.1	8.2	98.5	99.1	82.8	96.6
BLACKIE	49.8%	49.9%	4.8%	5.2%	94.4	33.7	8.6	136.7	137.5	106.0	123.7
ELNORA	31.3%	29.1%	2.3%	6.9%	19.9	24.4	5.1	49.4	49.7	43.3	50.5
CARMANGAY	44.8%	38.0%	0.4%	4.6%	46.5	29.8	7.4	83.6	84.2	77.6	90.6
MORRIN	34.6%	34.7%	3.1%	21.7%	80.4	33.6	6.2	120.2	121.0	76.2	89.0
CEREAL	41.8%	35.4%	1.0%	19.0%	102.1	27.6	7.0	136.6	137.4	96.0	112.1
HILLSPRING	9.2%	7.9%	2.8%	9.4%	35.3	29.7	4.1	69.2	69.6	68.1	79.5
GRASSY LAKE	37.5%	35.4%	10.5%	23.7%	77.6	24.5	6.0	108.2	108.9	108.4	126.5
CHIPMAN	35.0%	34.5%	3.0%	4.4%	73.9	37.7	7.1	118.7	119.4	119.0	138.8
WANHAM	65.7%	66.0%	2.8%	37.2%	82.8	32.1	11.0	125.9	126.7	112.5	131.3
DONALDA	32.4%	32.8%	-0.6%	0.0%	48.6	33.1	6.5	88.2	88.8	79.5	92.7
PLAMONDON	30.5%	28.6%	-1.7%	-4.5%	78.2	30.8	6.5	115.5	116.2	97.2	113.4
EMPRESS	46.7%	49.6%	33.8%	42.7%	96.9	20.8	6.9	124.6	125.3	114.7	133.9
DELIA	51.0%	50.9%	3.7%	6.9%	34.1	33.4	8.6	76.1	76.5	65.9	76.8
VILLAGES (GROUP 3) AVG.	39.0%	38.4%	4.4%	13.9%	63.0	29.5	7.2	99.7	100.3	86.0	100.3
ALL VILLAGE AVG.	38.1%	37.5%	2.5%	8.5%	61.8	30.3	7.3	99.4	100.0	85.7	100.0

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

TABLE III: THE EQUALIZED ASSESSMENT BASE AND ITS USE

Municipality	Eq. Assess. Mix: S.F.P.F. Eq. Assess. as a % of Total Eq. Assess 1989	Eq. Assess. Mix: 1988	Eq. Assess Growth: Equalized Assessment Growth Rate Past Year 1988-89	Eq. Assess Growth: Past 2 Years 1987-89	Comparative (Equalized) Mill Rates: Municipal Taxes as Mills on E.A.	Education Supp. Req. as Mills on E.A.	S.F.P.F. & Other Req. as Mills on E.A.	Total Equalized Mill Rate	Total Equalized Mill Rate Index	Residential Equalized Mill Rate	Residential Equalized Mill Rate Index
ALLIANCE	53.1%	53.4%	2.3%	9.6%	83.6	28.5	10.1	122.2	122.9	119.9	139.9
HEISLER	28.1%	27.5%	3.7%	10.1%	41.8	28.1	5.8	75.7	76.1	68.6	80.0
INNISFREE	50.7%	52.1%	0.5%	5.1%	51.5	38.0	8.4	97.9	98.5	88.6	103.4
CAYLEY	43.8%	36.3%	13.4%	18.2%	54.3	31.1	6.1	91.5	92.1	80.3	93.7
FORT ASSINIBOINE	22.2%	22.2%	3.8%	9.1%	88.4	34.1	6.0	128.5	129.2	93.2	108.7
ROSALIND	39.4%	38.4%	0.4%	5.8%	34.1	45.9	7.3	87.3	87.8	76.8	89.6
DEWBERRY	38.8%	38.2%	2.0%	19.6%	48.9	31.4	6.4	86.7	87.2	70.2	81.9
TORRINGTON	59.9%	49.9%	3.9%	4.3%	57.0	27.4	10.3	94.7	95.3	82.9	96.7
AMISK	20.9%	18.5%	2.2%	1.6%	101.4	31.9	4.2	137.5	138.3	100.6	117.4
RADWAY	41.9%	42.2%	7.5%	13.2%	116.2	40.8	8.5	165.6	166.6	159.2	185.8
CZAR	50.7%	49.7%	7.3%	21.6%	26.5	30.4	8.5	65.4	65.8	58.2	67.9
BOTHA	28.9%	29.9%	1.6%	26.9%	35.7	32.3	6.0	74.0	74.5	68.0	79.4
LOMOND	53.1%	49.7%	-10.0%	-7.3%	75.3	33.2	10.3	118.8	119.5	107.0	124.9
GALAHAD	42.4%	47.7%	0.7%	5.6%	67.6	29.0	9.1	105.7	106.3	91.0	106.2
EAGLESHAM	53.4%	53.0%	2.1%	0.1%	104.6	32.4	9.4	146.4	147.3	121.5	141.7
PARADISE VALLEY	45.2%	45.5%	3.6%	10.2%	46.2	30.9	7.4	84.5	85.0	66.1	77.1
BITTERN LAKE	12.7%	11.5%	0.2%	-1.4%	53.7	46.0	3.1	102.8	103.4	100.3	117.0
HALKIRK	42.8%	41.9%	3.8%	16.2%	74.4	13.6	7.2	95.2	95.8	96.3	112.3
MUNSON	24.5%	25.4%	4.4%	0.3%	78.1	33.2	4.8	116.0	116.7	91.1	106.3
HUSSAR	56.3%	56.5%	2.1%	5.5%	50.0	24.2	10.2	84.4	84.9	70.6	82.4
DERWENT	45.9%	45.3%	0.2%	5.4%	54.5	27.5	10.4	92.4	93.0	83.1	97.0
ARROWWOOD	49.1%	49.5%	1.3%	9.0%	25.3	29.5	9.1	63.9	64.3	56.2	65.6
MINBURN	52.5%	41.6%	16.4%	11.7%	39.3	32.7	5.9	78.0	78.4	65.7	76.6
EDBERG	27.5%	27.9%	0.7%	8.5%	32.7	45.7	5.6	84.1	84.6	80.1	93.4
LAVOY	41.8%	42.8%	4.9%	9.6%	92.6	36.3	6.7	135.6	136.4	137.3	160.2
FERINTOSH	34.3%	34.6%	0.6%	3.1%	70.1	45.8	6.7	122.6	123.3	112.7	131.4
MILO	53.9%	54.5%	1.5%	7.4%	41.6	29.4	9.9	80.9	81.4	73.5	85.8
WARSPITE	45.5%	47.8%	0.6%	15.8%	70.5	29.3	10.8	110.7	111.3	100.0	116.7
CLUNY	55.7%	55.3%	3.3%	10.1%	60.0	23.7	10.0	93.7	94.2	70.5	82.3
HAIRY HILL	56.7%	61.2%	-1.6%	3.7%	40.8	28.0	12.6	81.4	81.9	61.6	71.9
RUMSEY	48.9%	48.3%	6.4%	12.2%	42.6	32.6	16.6	91.8	92.3	88.2	102.9
GADSBY	64.6%	65.4%	0.3%	-8.2%	10.0	34.1	11.5	55.6	55.9	43.7	51.0
VILLAGES (GROUP 4) AVG.	43.3%	42.6%	2.8%	8.2%	58.4	32.4	8.3	99.1	99.7	87.0	101.5
ALL VILLAGE AVG.	38.1%	37.5%	2.5%	8.5%	61.8	30.3	7.3	99.4	100.0	85.7	100.0

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

TABLE III: THE EQUALIZED ASSESSMENT BASE AND ITS USE

Municipality	Eq. Assess. Mix: S.F.P.F. Eq. Assess. as a % of Total Eq. Assess 1989	Eq. Assess. Mix: 1988	Eq. Assess Growth: Equalized Assessment Growth Rate Past Year 1988-89	Eq. Assess Growth: Past 2 Years 1987-89	Comparative (Equalized) Mill Rates: Municipal Taxes as Mills on E.A.	Education Supp. Req. as Mills on E.A.	S.F.P.F. & Other Req. as Mills on E.A.	Total Equalized Mill Rate	Total Equalized Mill Rate Index	Residential Equalized Mill Rate	Residential Equalized Mill Rate Index
SUMMER VILLAGES											
ALBERTA BEACH S.V.	8.5%	8.7%	-1.8%	4.5%	75.7	30.0	1.8	107.5	190.5	107.0	192.0
CHESTERMERE LAKE S.V.	4.5%	4.6%	8.6%	16.6%	46.1	24.8	1.0	72.0	127.6	55.9	100.4
SEBA BEACH S.V.	11.8%	13.1%	1.5%	12.8%	48.3	26.5	2.4	77.2	136.9	80.2	143.9
MA-ME-O BEACH S.V.	9.5%	9.5%	4.4%	10.3%	21.2	31.5	1.8	54.5	96.6	53.7	96.5
SANDY BEACH S.V.	4.5%	4.5%	3.3%	10.3%	33.0	28.5	1.1	62.6	111.0	62.7	112.5
ISLAND LAKE S.V.	1.6%	1.6%	1.1%	4.6%	11.8	38.8	3.7	54.4	96.5	54.2	97.3
GULL LAKE S.V.	3.0%	3.1%	8.8%	12.8%	33.2	19.5	0.8	53.5	94.9	53.4	95.9
WEST COVE S.V.	1.7%	1.7%	2.0%	6.4%	29.8	28.9	0.6	59.3	105.2	59.1	106.1
ROSS HAVEN S.V.	1.7%	1.7%	-0.6%	5.4%	20.1	29.7	0.7	50.5	89.5	50.3	90.3
EDMONTON BEACH S.V.	3.7%	4.1%	-1.4%	0.0%	74.5	27.6	1.0	103.1	182.9	102.8	184.5
GOLDEN DAYS S.V.	1.9%	1.9%	3.2%	6.1%	17.9	36.6	1.1	55.6	98.5	55.6	99.7
SILVER SANDS S.V.	2.6%	2.5%	3.5%	1.8%	11.2	28.5	0.8	40.5	71.8	40.3	72.3
GRANDVIEW S.V.	1.9%	1.9%	0.6%	0.8%	20.2	32.7	0.7	53.6	95.0	53.4	95.9
MEWATHA BEACH S.V.	1.6%	1.5%	1.8%	11.4%	7.2	38.6	1.4	47.2	83.8	47.0	84.4
POPLAR BAY S.V.	0.7%	0.7%	1.3%	2.9%	12.5	32.5	0.5	45.4	80.6	45.4	81.5
VAL QUENTIN S.V.	2.2%	2.1%	-0.7%	-1.4%	48.0	29.7	0.7	78.4	139.1	77.9	139.9
CRYSTAL SPRINGS S.V.	1.3%	1.3%	0.2%	1.5%	18.0	32.8	0.6	51.4	91.2	51.3	92.2
YELLOWSTONE S.V.	1.7%	1.6%	2.7%	3.6%	18.4	29.0	0.6	48.0	85.2	48.0	86.2
NORGLENWOLD S.V.	0.9%	0.9%	16.2%	20.8%	12.8	21.5	0.5	34.8	61.8	33.0	59.3
ROCHON SANDS S.V.	0.5%	0.5%	8.6%	14.7%	28.7	30.3	0.5	59.5	105.5	59.5	106.9
SUNSET POINT S.V.	1.2%	1.3%	2.2%	7.7%	31.5	29.1	0.6	61.2	108.5	61.2	109.8
NAKAMUN PARK S.V.	3.2%	3.3%	6.1%	8.5%	27.7	30.6	2.0	60.4	107.0	60.1	107.9
SUNDANCE BEACH S.V.	1.0%	1.0%	-0.4%	2.8%	19.2	37.9	1.0	58.1	103.0	58.1	104.4
BIRCHCLIFF S.V.	1.0%	1.0%	5.0%	6.5%	15.8	20.2	0.5	36.5	64.7	36.4	65.4
WHITE SANDS S.V.	2.0%	1.6%	-7.2%	-6.1%	8.9	35.4	0.7	45.0	79.7	44.8	80.5
ARGENTIA BEACH S.V.	1.1%	1.0%	0.6%	6.2%	23.2	32.7	0.6	56.4	100.0	56.3	101.1
GHOST LAKE S.V.	1.7%	1.7%	3.2%	8.1%	23.5	18.1	1.0	42.6	75.5	42.6	76.4
SUNSET BEACH S.V.	1.4%	1.1%	2.9%	-6.0%	15.7	38.2	3.6	57.5	101.9	57.3	102.9
BONDISS S.V.	7.5%	7.9%	3.7%	2.7%	18.1	37.8	2.3	58.3	103.4	57.0	102.4
SILVER BEACH S.V.	0.5%	0.5%	12.8%	17.4%	13.5	29.2	0.4	43.2	76.5	43.1	77.4
S.V.(GROUP 1) AVG.	2.9%	2.9%	3.1%	6.5%	26.2	30.2	1.2	57.6	102.1	56.9	102.2
ALL S.V. AVG.	2.6%	2.6%	3.3%	6.3%	24.9	30.0	1.5	56.4	100.0	55.7	100.0

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

TABLE III: THE EQUALIZED ASSESSMENT BASE AND ITS USE

Municipality	Eq. Assess. Mix: S.F.P.F. Eq. Assess. as a % of Total Eq. Assess 1969	1968	Eq. Assess Growth: Equalized Assessment Growth Rate Past Year 1968-69	Past 2 Years 1967-69	Comparative (Equalized) Mill Rates: Municipal Taxes as Mills on E.A.	Education Supp. Req. as Mills on E.A.	S.F.P.F. & Other Req. as Mills on E.A.	Total Equalized Mill Rate	Total Equalized Mill Rate Index	Residential Equalized Mill Rate	Residential Equalized Mill Rate Index
JARVIS BAY S.V.	0.8%	0.9%	10.5%	20.0%	32.6	22.6	0.5	55.7	98.7	55.7	100.0
SOUTH VIEW S.V.	7.1%	7.1%	2.3%	1.7%	41.1	28.8	1.5	71.4	126.6	71.2	127.7
WHISPERING HILLS S.V.	1.2%	1.3%	1.7%	2.3%	10.6	38.6	3.6	52.8	93.7	52.7	94.6
WHITE GULL S.V.	1.4%	1.4%	3.2%	5.9%	33.4	38.0	3.6	75.1	133.1	74.8	134.3
ITASKA BEACH S.V.	1.0%	1.0%	3.2%	4.6%	25.4	36.6	0.9	62.9	111.6	63.0	113.2
WEST BAPTISTE S.V.	1.0%	1.1%	5.2%	0.4%	25.1	37.3	3.5	65.8	116.7	65.7	118.0
HORSESHOE BAY S. V.	7.0%	7.2%	2.5%	6.9%	23.9	21.6	1.5	47.0	83.3	46.0	82.5
SOUTH BAPTISTE S.V.	2.3%	2.2%	2.8%	-5.6%	17.3	38.2	3.8	59.4	105.3	59.2	106.2
ISLAND LAKE SOUTH S.V.	1.2%	1.2%	3.0%	5.2%	17.9	38.1	3.7	59.7	105.9	59.6	107.0
PELICAN NARROWS S.V.	1.5%	1.2%	5.1%	7.9%	20.5	29.0	1.4	51.0	90.3	50.8	91.1
WAIPAROUS S.V.	4.0%	4.0%	3.7%	5.5%	22.2	19.2	1.4	42.8	75.9	42.8	76.8
BONNYVILLE BEACH S.V.	0.9%	0.9%	3.7%	6.9%	36.1	29.6	1.4	67.1	119.0	54.4	97.6
HALF MOON BAY S.V.	0.8%	0.8%	5.1%	10.1%	23.6	20.2	7.5	51.2	90.9	51.1	91.8
LARKSPUR S. V.	1.3%	1.0%	-2.9%	2.7%	24.3	34.1	0.6	59.0	104.6	58.9	105.7
PARKLAND BEACH S.V.	1.9%	2.6%	7.1%	13.0%	38.4	27.3	0.8	66.4	117.7	66.0	118.5
KAPASIWIN S.V.	1.2%	1.2%	6.7%	12.9%	21.4	25.2	0.6	47.2	83.6	47.2	84.7
LAKEVIEW S.V.	2.8%	3.0%	4.2%	12.3%	17.8	25.8	0.8	44.4	78.8	44.3	79.5
POINT ALISON S.V.	0.7%	0.7%	1.3%	7.9%	4.8	26.5	0.5	31.8	56.4	31.8	57.0
BETULA BEACH S.V.	2.5%	1.2%	5.9%	12.1%	12.1	25.3	0.6	38.0	67.4	38.2	68.5
CASTLE ISLAND S.V.	0.8%	0.8%	-3.3%	-14.1%	10.8	30.5	0.5	41.8	74.2	41.8	75.0
S.V.(GROUP 2) AVG.	2.1%	2.0%	3.6%	5.9%	23.0	29.6	1.9	54.5	96.7	53.7	96.5
ALL S.V. AVG.	2.6%	2.6%	3.3%	6.3%	24.9	30.0	1.5	56.4	100.0	55.7	100.0

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

TABLE III: THE EQUALIZED ASSESSMENT BASE AND ITS USE

Municipality	Eq. Assess. Mix: S.F.P.F. Eq. Assess. as a % of Total Eq. Assess 1989	Eq. Assess. Mix: 1988	Eq. Assess Growth: Equalized Assessment Growth Rate Past Year 1988-89	Eq. Assess Growth: Past 2 Years 1987-89	Comparative (Equalized) Mill Rates: Municipal Taxes as Mills on E.A.	Education Supp. Req. as Mills on E.A.	S.F.P.F. & Other Req. as Mills on E.A.	Total Equalized Mill Rate	Total Equalized Mill Rate Index	Residential Equalized Mill Rate	Residential Equalized Mill Rate Index
COUNTIES											
CTY.NO. 8 FORTY MILE	41.4%	38.5%	-1.5%	-3.2%	45.3	33.5	6.9	85.7	102.1	92.3	112.7
CTY.NO.21 TWO HILLS	41.6%	40.5%	-3.8%	-6.5%	46.5	28.2	10.2	84.9	101.1	85.1	103.9
CTY.NO. 5 WARNER	26.3%	24.2%	-5.2%	-10.3%	41.9	38.3	6.5	86.7	103.2	92.3	112.7
CTY.NO.30 LAMONT	39.4%	36.9%	-4.0%	-5.9%	49.0	41.1	7.5	97.7	116.3	101.5	123.9
CTY.NO. 2 VULCAN	32.4%	30.5%	-4.6%	-7.7%	46.5	31.6	6.5	84.6	100.7	90.2	110.2
CTY.NO.29 FLAGSTAFF	52.8%	49.5%	-2.5%	-3.5%	46.4	29.9	9.0	85.3	101.6	89.5	109.3
CTY.NO.18 PAINTEARTH	81.4%	85.4%	1.1%	-0.2%	29.6	14.3	14.0	57.9	69.0	49.4	60.4
CTY.NO.27 MINBURN	41.8%	39.3%	-3.9%	-4.9%	34.9	39.6	6.6	81.1	96.6	82.7	101.0
CTY.NO.13 SMOKY LAKE	50.1%	46.8%	0.6%	0.3%	31.9	29.3	10.2	71.4	85.0	69.4	84.8
CTY.NO. 7 THORHILD	40.6%	38.5%	-2.0%	-4.1%	36.8	44.8	8.8	90.4	107.7	89.2	108.9
CTY.NO.22 CAMROSE	38.7%	36.3%	-3.0%	-5.0%	45.3	47.5	6.9	99.7	118.6	102.8	125.6
CTY.NO. 9 BEAVER	40.9%	39.0%	-3.5%	-5.0%	61.7	36.7	9.6	108.1	128.7	111.8	136.6
CTY.NO.16 WHEATLAND	67.8%	66.1%	-1.7%	-1.6%	32.0	25.1	11.8	69.0	82.1	66.3	80.9
CTY.NO. 3 PONCKA	51.4%	48.8%	1.7%	5.9%	35.7	29.2	8.4	73.3	87.2	71.1	86.8
CTY.NO.24 VERMILION RIVER	47.8%	47.2%	-4.4%	-6.9%	41.4	34.2	8.7	84.3	100.3	86.3	105.3
CTY.NO.25 LEDUC	63.5%	64.6%	-9.8%	-17.0%	50.8	41.9	12.6	105.2	125.3	89.5	109.3
CTY.NO. 6 STETTLER	54.2%	52.4%	-0.6%	-0.8%	45.8	32.9	9.5	88.1	104.9	88.7	108.3
CTY.NO. 4 NEWELL	80.6%	79.9%	0.8%	3.8%	25.2	26.9	13.0	65.2	77.6	69.9	85.3
CTY.NO.17 MOUNTAIN VIEW	64.7%	63.2%	-2.6%	-0.7%	38.8	27.5	12.2	78.4	93.3	74.7	91.2
CTY.NO.12 ATHABASCA	42.4%	43.5%	8.8%	4.8%	60.9	36.0	9.7	106.6	126.9	104.7	127.8
CTY.NO.11 BARRHEAD	27.2%	26.1%	-1.6%	-2.1%	52.3	36.2	6.7	95.2	113.4	95.3	116.3
CTY.NO.26 LETHBRIDGE	44.4%	41.8%	-1.9%	-0.9%	40.8	30.3	7.5	78.6	93.6	77.9	95.1
CTY.NO.19 ST. PAUL	43.5%	42.5%	0.6%	6.1%	55.3	23.0	8.2	86.5	103.0	77.5	94.6
CTY.NO.14 LACOMBE	81.0%	79.6%	2.9%	13.0%	24.0	20.6	12.7	57.3	68.2	54.7	66.7
CTY.NO.28 LAC STE. ANNE	37.0%	34.6%	0.0%	1.2%	56.1	30.8	6.6	93.5	111.3	92.9	113.5
CTY.NO.10 WETASKIWIN	55.0%	52.2%	2.8%	5.1%	38.2	32.0	9.2	79.4	94.6	68.0	83.1
CTY.NO. 1 GRANDE PRAIRIE	63.8%	62.1%	2.4%	13.3%	36.0	34.3	10.5	80.8	96.2	73.3	89.5
CTY.NO.23 RED DEER	44.1%	44.6%	0.9%	10.1%	43.4	24.2	7.9	75.5	89.8	63.6	77.7
CTY.NO.31 PARKLAND	66.0%	66.8%	-0.8%	-18.4%	38.6	32.2	11.0	81.7	97.3	68.3	83.4
CTY.NO.20 STRATHCONA	59.0%	58.7%	2.3%	8.5%	42.8	36.6	9.0	88.5	105.3	79.5	97.0
ALL COUNTY AVG.	50.7%	49.3%	-1.1%	-1.1%	42.5	32.3	9.3	84.0	100.0	81.9	100.0

TABLE III: THE EQUALIZED ASSESSMENT BASE AND ITS USE

Municipality	Eq. Assess. Mix: S.F.P.F. Eq. Assess. as a % of Total Eq. Assess 1989	Eq. Assess. Mix: 1988	Eq. Assess Growth: Equalized Assessment Growth Rate Past Year 1988-89	Eq. Assess Growth: Past 2 Years 1987-89	Comparative (Equalized) Mill Rates: Municipal Taxes as Mills on E.A.	Education Supp. Req. as Mills on E.A.	S.F.P.F. & Other Req. as Mills on E.A.	Total Equalized Mill Rate	Total Equalized Mill Rate Index	Residential Equalized Mill Rate	Residential Equalized Mill Rate Index
MUNICIPAL DISTRICTS											
MD.NO. 34 ACADIA	20.1%	18.9%	-8.0%	-14.3%	31.8	31.9	4.8	68.4	92.0	68.4	99.1
MD.NO. 6 CARDSTON	27.7%	27.2%	-3.5%	-7.5%	33.7	28.5	7.4	69.6	93.6	78.6	114.0
MD.NO.130 SMOKY RIVER	29.7%	25.9%	-2.5%	-8.6%	68.0	32.3	6.6	106.9	143.7	113.1	163.9
MD.NO. 47 STARLAND	51.8%	46.0%	3.6%	6.2%	47.8	32.9	7.7	88.4	118.8	93.5	135.5
MD.NO.133 SPIRIT RIVER	55.8%	48.2%	8.3%	15.2%	48.8	34.4	8.0	91.2	122.6	86.9	125.9
MD.NO. 52 PROVOST	68.9%	66.6%	2.6%	4.6%	29.9	30.8	11.3	72.0	96.8	79.1	114.6
MD.NO. 14 TABER	53.4%	49.5%	1.7%	1.4%	28.1	28.0	8.6	64.7	87.0	64.6	93.7
MD.NO. 26 WILLOW CREEK	25.8%	25.3%	-4.8%	-8.3%	37.2	40.4	8.0	85.6	115.1	89.9	130.3
MD.NO. 48 KNEEHILL	53.8%	51.0%	-3.0%	-4.2%	58.9	29.4	9.8	98.1	131.9	105.1	152.4
MD.NO. 1 CYPRESS	70.7%	71.1%	-1.9%	-0.2%	22.4	13.5	12.1	48.0	64.6	19.3	28.0
MD.NO.136 FAIRVIEW	48.3%	42.3%	5.2%	3.2%	47.7	34.1	8.6	90.3	121.4	88.6	128.4
MD.NO.135 PEACE	60.9%	59.9%	-1.9%	0.0%	39.3	31.1	12.2	82.7	111.1	75.8	109.8
MD.NO. 61 WAINWRIGHT	62.1%	61.8%	1.7%	40.6%	39.5	23.8	10.0	73.3	98.5	53.5	77.6
MD.NO. 8 BIGHORN	73.3%	n/a	n/a	n/a	21.5	13.8	13.1	48.4	65.1	43.5	63.1
MD.NO. 77 BRAZEAU	87.8%	n/a	n/a	n/a	31.5	33.0	12.6	77.1	103.6	60.9	88.3
MD.NO. 92 WESTLOCK	30.5%	29.1%	-2.6%	-5.4%	49.7	33.3	5.4	88.4	118.9	81.8	118.5
MD.NO. 9 PINCHER CREEK	65.6%	65.6%	0.5%	10.2%	37.9	26.9	11.7	76.4	102.7	75.9	110.1
MD.NO. 31 FOOTHILLS	38.2%	38.5%	2.2%	14.4%	23.2	37.5	7.2	67.8	91.2	67.5	97.8
MD.NO. 99 CLEARWATER	86.5%	86.5%	4.0%	9.6%	26.3	17.8	14.2	58.3	78.4	41.0	59.4
MD.NO. 90 STURGEON	55.8%	56.3%	1.8%	7.8%	23.9	34.2	9.4	67.4	90.6	53.3	77.2
MD.NO. 44 ROCKY VIEW	44.5%	43.8%	1.6%	3.2%	27.1	26.5	7.9	61.6	82.8	51.0	73.9
MD.NO. 87 BONNYVILLE	23.8%	23.7%	1.2%	12.4%	30.5	16.2	6.1	52.8	71.0	26.8	38.9
ALL M.D. AVG	51.6%	46.9%	0.3%	4.0%	36.6	28.7	9.2	74.4	100.0	69.0	100.0

TABLE III: THE EQUALIZED ASSESSMENT BASE AND ITS USE

Municipality	Eq. Assess. Mix: S.F.P.F. Eq. Assess. as a % of Total Eq. Assess 1989	Eq. Assess. Mix: S.F.P.F. Eq. Assess. as a % of Total Eq. Assess 1988	Eq. Assess Growth: Equalized Assessment Growth Rate Past Year 1988-89	Eq. Assess Growth: Equalized Assessment Growth Rate Past 2 Years 1987-89	Comparative (Equalized) Mill Rates: Municipal Taxes as Mills on E.A.	Education Supp. Req. as Mills on E.A.	S.F.P.F. & Other Req. as Mills on E.A.	Total Equalized Mill Rate	Total Equalized Mill Rate Index	Residential Equalized Mill Rate	Residential Equalized Mill Rate Index
IMPROVEMENT DISTRICTS											
I.D. NO. 20	72.2%	67.6%	13.9%	21.6%	19.2	35.2	10.2	64.6	97.7	57.4	109.1
I.D. NO. 19	53.4%	51.0%	-1.9%	-4.1%	22.4	42.0	9.3	73.7	111.5	62.3	118.4
I.D. NO. 21	69.1%	67.6%	2.7%	9.9%	19.9	36.8	13.8	70.5	106.6	66.1	125.7
I.D. NO. 22	71.2%	70.2%	-1.3%	10.2%	18.7	37.7	15.4	71.8	108.7	52.1	99.0
I.D. NO. 16	91.6%	91.4%	4.3%	7.9%	22.7	29.3	14.4	66.4	100.4	51.8	98.4
I.D. NO. 23	81.9%	81.2%	2.3%	8.1%	21.6	41.2	13.5	76.3	115.4	59.2	112.6
I.D. NO. 15	91.7%	90.5%	14.5%	22.8%	20.1	28.4	13.0	61.5	93.1	51.5	97.9
I.D. NO. 14	88.6%	88.6%	0.7%	-4.3%	19.4	29.3	14.6	63.2	95.7	50.6	96.2
I.D. NO. 17	87.0%	86.5%	10.9%	21.8%	20.0	27.5	13.8	61.4	92.8	45.7	86.8
I.D. NO. 18	93.4%	93.8%	1.1%	7.0%	8.3	37.1	15.2	60.7	91.8	44.5	84.6
I.D. NO. 5	91.8%	90.2%	49.3%	182.6%	22.9	12.8	10.0	45.7	69.2	40.1	76.2
I.D. NO. 6	91.4%	92.0%	2.6%	26.9%	17.8	22.8	14.6	55.2	83.5	49.5	94.1
I.D. NO. 7	32.7%	31.2%	-0.6%	5.9%	62.0	30.9	5.8	98.7	149.3	84.2	160.1
I.D. NO. 8	96.8%	98.0%	14.6%	-99.1%	22.7	19.3	13.8	55.8	84.4	21.0	39.9
ALL I.D. AVG.	79.5%	78.6%	8.1%	15.5%	22.7	30.7	12.7	66.1	100.0	52.6	100.0
SPECIAL AREAS											
SPECIAL AREAS (2 3 AND 4)	77.3%	74.2%	-0.4%	26.4%	17.2	18.9	13.2	49.3	n/a	43.1	n/a

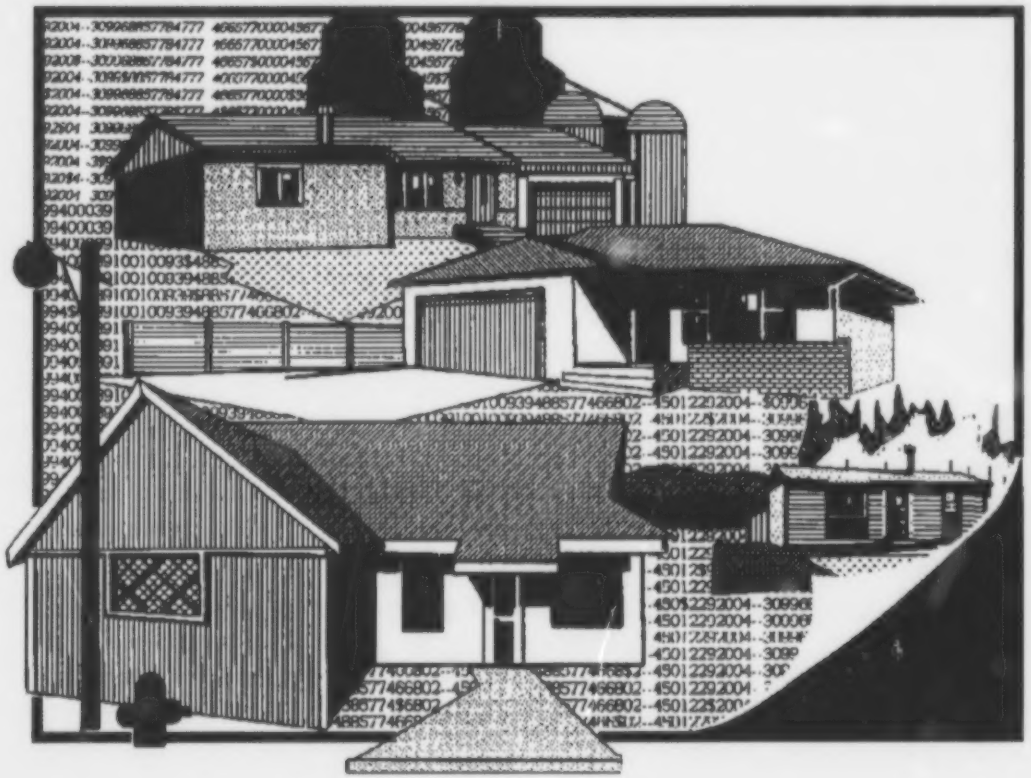


TABLE IV: COMPARISON OF UTILITIES CHARGES, NET REVENUES

TABLE IV: COMPARISONS OF UTILITY CHARGES, NET REVENUE AND DEBT

Introduction

Utility charges comprise a significant portion of the direct costs to a residential property-owner. This is particularly the case for urban households.

Table IV features data for cities, towns and villages. Elsewhere, utility charges are of little or no significance or may vary widely depending upon the use of a number of local systems within a rural municipalities or summer villages.

Of all utility charges, Table IV recognizes those associated with **water supply, sewer service, and solid waste**. The combined influence of these utility charge is shown in **Utility Charges as a Percent of Total Aggregate Cost**. The comparative significance is brought out in an associated Index. The breakdown of Total Aggregate Costs, showing the influence of taxation, special levies as well as utility charges is seen on Table II.

The annual charges developed for each utility service are indicated in the table. Water and sewer charges were derived by applying the municipalities utility rates to a standard volume (360 cu.m.) of water consumption. This means that you can appreciate the differences in utility charges between municipalities.

Relatively few municipalities levy solid waste management service charges. Many recover these costs through general taxation. Where present, they are usually annual flat-rate charges. As a result, there may be cases of cross-subsidization. For example, sewer rates may be set relatively high to offset comparatively low water rates - or vice versa.

AMFIS data have been used to assist you in appreciating the diversity of enterprise financing practices among municipalities. The **Per Capita Net Operating Loss or Gain** associated with each function is indicated. If the self-financing principle was adhered to, all the statistics would be very close to zero.

You should note that the net operating financial circumstances can frequently change quite markedly from year-to-year. The AMFIS data presented is for 1988 (i.e. from the 1988 financial statements submitted by municipalities).

You should also note the potential for considerable interrelationship with the municipal tax component of the total property tax bill. Depending on whether a municipality chooses to run its water and sewer enterprises at a "loss" or a "gain", and on whether it chooses to establish a solid waste disposal charge, the burden of total aggregate costs could be shifted between taxation and utility service charges.

For example, a municipality may appear to have comparatively low taxation but high utility charges. This is likely due to a policy requiring utilities to be self-financing, thus avoiding any imposition on the general tax base. The reverse situation may also apply where the tax bill is "loaded up" to keep utility charges low (or non-existent with respect to solid waste management).

Ideally, revenues from utilities should contribute to the build-up of operating and capital reserves. These would deal with emergencies and fund major renovations or replacement of deteriorated systems. The debt service costs should be built into the rates charged but usually are not. High utility rates are often associated with high debt loads. Statistics on the **1988 Per Capita Debt Load** for water and sewer have been included in Table IV to assist you to appreciate the various municipal situations.

TABLE IV: COMPARISON OF UTILITIES CHARGES, NET REVENUES AND DEBT

USER'S GUIDE AND TECHNICAL NOTES

Compare the total annual utility charges for each service.

The standard measure (360 cu.m.) serves as a comparable measure among municipalities.

These columns indicate the significance of total utilities charges as a proportion of all the taxes and charges against a residential property. The index allows ready comparison with other similar municipalities.

If the self-financing principle was adhered to all statistics would be close to zero.

Negatives (-) mean that expenditures are greater than revenues. Positive values mean revenues are greater than expenditures.

High utility rates are often associated with high debt loads.

Compare the per capita totals for water and sewer services which a municipality is financing.

Municipality	Utility Charges			Utility Charge Significance		Net Annual Costs			Utility Debt		
	Water (360 cu.m.)	Sewer (360 cu.m.)	Solid Waste	Percent of Total Aggregate Cost	Index of Percent of Total Aggregate Cost	1988 Net Operating Loss (-) or Gain Per Capita Water	Sewer	Solid Waste	1988 Debt Load Per Capita Water	Sewer	Solid Waste
SUMMARY OF AVERAGES											
CITIES	$329	$131	$24	32%	100.0	$9	$2	($12)	$250	$152	$3
TOWNS	$276	$112	$47	31%	100.0	$1	($1)	($10)	$274	$176	$1
VILLAGES	$221	$89	$31	32%	100.0	($22)	($13)	($13)	$309	$200	$0

Municipal utility rates are applied to a standard volume of 360 cu.meters per year.

Annual utility charges for water, sewer and solid waste combined as a percentage of Total Aggregate Cost. (Table II)

Annual operating revenues less expenses divided by municipal population. These financial circumstances can change markedly from year to year.

The total debt in 1988 associated with each function is divided by the population. These financial circumstances can change markedly from year to year.

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

TABLE IV: COMPARISON OF UTILITIES CHARGES, NET REVENUES AND DEBT

Municipality	Utility Charges			Utility Charge Significance		Net Annual Costs			Utility Debt		
	Water (360 cu.m.)	Sewer (360 cu.m.)	Solid Waste	Percent of Total Aggregate Cost	Index of Percent of Total Aggregate Cost	1988 Net Operating Loss (-) or Gain Per Capita: Water	Sewer	Solid Waste	1988 Debt Load Per Capita: Water	Sewer	Solid Waste
CITIES											
CALGARY	$276	$194	$0	33%	102.8	$10	$7	($21)	$350	$188	$17
EDMONTON	$338	$182	$0	37%	116.9	$11	($1)	($17)	$464	$236	$5
LETHBRIDGE	$216	$154	$93	35%	110.5	$10	($4)	$7	$208	$287	$0
RED DEER	$168	$123	$53	29%	90.6	($1)	($2)	$1	$190	$195	$0
MEDICINE HAT	$101	$85	$69	26%	80.3	$10	$5	$6	$189	$212	$2
ST. ALBERT	$194	$125	$0	16%	51.5	$1	($5)	($14)	$81	$91	$1
FORT MCMURRAY	$345	$75	$0	19%	60.7	$2	($3)	($17)	$74	$65	$0
GRANDE PRAIRIE	$436	$148	$0	33%	102.8	$4	($4)	($19)	$385	$351	$0
LLOYDMINSTER	$618	$154	$36	47%	145.6	$0	$0	$0	$0	$0	$0
LEDUC	$425	$134	$0	33%	102.5	$0	$1	($18)	$175	$140	$0
CAMROSE	$503	$60	$0	32%	100.8	$27	$12	($21)	$492	$36	$10
SPRUCE GROVE	$317	$110	$87	31%	98.0	($3)	$1	($1)	$190	$54	$0
FORT SASKATCHEWAN	$340	$85	$0	32%	101.3	($1)	$7	($26)	$38	$27	$0
AIRDRIE	$381	$184	$0	35%	109.8	$51	$7	($23)	$303	$288	$12
WETASKIWIN	$345	$131	$42	40%	126.2	$5	($1)	($10)	$452	$194	$0
DRUMHELLER	$258	$144	$0	29%	90.3	$22	$14	($18)	$404	$67	$0
ALL CITIES AVERAGE	$329	$131	$24	32%	100.0	$9	$2	($12)	$250	$152	$3

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

TABLE IV: COMPARISON OF UTILITIES CHARGES, NET REVENUES AND DEBT

Municipality	Utility Charges			Utility Charge Significance		Net Annual Costs			Utility Debt		
	Water (360 cu.m.)	Sewer (360 cu.m.)	Solid Waste	Percent of Total Aggregate Cost	Index of Percent of Total Aggregate Cost	1988 Net Operating Loss (-) or Gain Per Capita: Water	Sewer	Solid Waste	1988 Debt Load Per Capita: Water	Sewer	Solid Waste
TOWNS											
HINTON	$99	$60	$0	11%	35.8	$19	$20	($41)	$149	$132	$0
BROOKS	$124	$68	$60	20%	64.2	$0	$0	$0	$29	$34	$0
EDSON	$174	$141	$66	28%	88.7	$0	$0	($1)	$66	$230	$0
CROWSNEST PASS	$144	$120	$108	31%	99.2	($2)	$3	$6	$20	$136	$0
WHITECOURT	$233	$145	$58	33%	106.5	$20	$0	($9)	$646	$276	$0
PEACE RIVER	$515	$90	$96	51%	164.1	$7	($6)	$0	$640	$173	$39
STONY PLAIN	$252	$123	$0	24%	76.8	$22	$6	($2)	$206	$22	$0
TABER	$202	$121	$54	30%	95.4	$4	($8)	($24)	$28	$285	$0
LACOMBE	$385	$108	$110	39%	127.1	$3	$0	($3)	$349	$94	$0
OKOTOKS	$163	$159	$70	23%	74.6	$5	$4	$0	$116	$178	$0
INNISFAIL	$191	$76	$96	35%	114.4	$17	$2	$3	$13	$5	$0
SLAVE LAKE	$204	$163	$39	30%	97.7	($1)	$8	($6)	$374	$234	$0
BONNYVILLE	$263	$238	$0	37%	119.9	($7)	($7)	($20)	$169	$376	$0
MORINVILLE	$378	$162	$0	29%	93.6	($5)	$3	($17)	$412	$97	$0
DRAYTON VALLEY	$306	$186	$0	27%	88.4	$0	$0	($30)	$148	$242	$0
PONOKA	$222	$63	$36	31%	99.3	($4)	($8)	($26)	$167	$140	$0
ROCKY MOUNTAIN HOUSE	$285	$114	$60	25%	81.1	$12	($12)	($45)	$388	$362	$0
HIGH RIVER	$192	$144	$66	26%	82.6	$27	($10)	$0	$385	$411	$0
VEGREVILLE	$518	$112	$0	37%	119.7	$4	($34)	($29)	$272	$366	$0
STETTLER	$414	$96	$0	34%	110.3	$0	($6)	($15)	$575	$239	$0
ST. PAUL	$297	$148	$0	32%	103.3	$7	($82)	($9)	$312	$223	$0
COALDALE	$168	$120	$96	31%	98.9	($8)	$6	$9	$346	$81	$4
OLDS	$346	$90	$72	38%	123.6	$14	($9)	($4)	$207	$67	$0
CANMORE	$142	$139	$66	27%	86.4	$17	$2	($4)	$155	$219	$0
WAINWRIGHT	$273	$51	$0	26%	85.4	($26)	($14)	($33)	$326	$27	$0
WESTLOCK	$347	$97	$54	40%	128.6	($13)	($5)	($12)	$283	$60	$0
BEAUMONT	$244	$97	$36	18%	57.2	$0	$0	($14)	$70	$26	$0
VERMILION	$301	$62	$82	38%	124.0	$27	($14)	$4	$281	$128	$0
COCHRANE	$268	$91	$51	32%	102.2	$37	$2	($1)	$49	$91	$0
BARRHEAD	$264	$132	$0	25%	79.6	$36	$2	($14)	$173	$161	$0
TOWNS (GROUP 1) AVG.	$264	$117	$46	30%	97.6	$7	($5)	($11)	$245	$170	$1
ALL TOWN AVG.	$276	$112	$47	31%	100.0	$1	($1)	($10)	$274	$176	$1

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

TABLE IV: COMPARISON OF UTILITIES CHARGES, NET REVENUES AND DEBT

Municipality	Utility Charges			Utility Charge Significance		Net Annual Costs			Utility Debt		
	Water (360 cu.m.)	Sewer (360 cu.m.)	Solid Waste	Percent of Total Aggregate Cost	Index of Percent of Total Aggregate Cost	1988 Net Operating Loss (-) or Gain Per Capita: Water	Sewer	Solid Waste	1988 Debt Load Per Capita: Water	Sewer	Solid Waste
DEVON	$282	$168	$0	27%	86.0	$22	$7	($20)	$226	$127	$0
SYLVAN LAKE	$180	$91	$0	23%	73.8	$20	$3	($19)	$331	$115	$0
REDCLIFF	$149	$101	$76	24%	78.5	$3	($24)	$1	$178	$235	$0
PINCHER CREEK	$188	$178	$92	32%	104.0	($1)	$5	$2	$55	$110	$0
GRAND CENTRE	$317	$158	$0	29%	92.7	$49	($26)	($21)	$195	$261	$0
GRANDE CACHE	$190	$95	$0	22%	72.5	($3)	($51)	($46)	$0	$381	$0
COLD LAKE	$240	$240	$0	24%	77.4	$23	$12	($27)	$137	$114	$0
STRATHMORE	$314	$97	$0	21%	66.9	$3	$17	($40)	$206	$85	$0
CARDSTON	$310	$279	$79	46%	147.7	($29)	$26	$23	$0	$404	$0
CLARESHOLM	$212	$108	$96	33%	106.7	$13	$15	$1	$367	$213	$0
THREE HILLS	$419	$72	$0	39%	125.0	$4	$13	($24)	$357	$17	$0
FAIRVIEW	$396	$60	$60	34%	110.0	$0	$3	($14)	$435	$78	$0
DIDSBURY	$311	$63	$50	35%	111.6	$0	$11	$0	$7	$37	$0
FORT MACLEOD	$248	$114	$73	31%	101.2	($72)	($1)	$7	$685	$152	$0
HANNA	$341	$60	$96	35%	111.6	$29	($1)	($11)	$18	$138	$0
HIGH LEVEL	$528	$72	$96	40%	128.4	$10	$7	($31)	$504	$203	$0
RAYMOND	$210	$60	$90	26%	85.2	$28	$5	$10	$0	$13	$0
HIGH PRAIRIE	$416	$60	$0	39%	127.2	$5	($1)	($29)	$441	$36	$0
GRIMSHAW	$320	$36	$61	27%	86.6	$25	($26)	($15)	$386	$258	$0
LAC LA BICHE	$194	$237	$0	28%	91.3	$18	$16	($24)	$145	$303	$0
GIBBONS	$453	$103	$78	33%	105.2	$9	$5	$0	$204	$28	$0
SWAN HILLS	$357	$83	$64	32%	103.9	($48)	$12	($14)	$454	$70	$0
VALLEYVIEW	$396	$120	$0	39%	125.9	$12	$40	$0	$249	$22	$0
FOX CREEK	$132	$97	$107	26%	82.8	$21	$14	$4	$142	$160	$0
REDWATER	$364	$36	$48	31%	98.7	($47)	($7)	($27)	$420	$153	$0
ATHABASCA	$289	$95	$0	27%	86.3	($11)	($26)	($37)	$68	$407	$0
BEAVERLODGE	$312	$48	$48	25%	81.5	$31	$4	($2)	$556	$65	$0
PROVOST	$337	$96	$0	25%	79.1	$4	$27	($41)	$159	$135	$0
SUNDRE	$96	$276	$120	44%	140.9	($4)	($27)	$3	$217	$504	$0
BLACKFALDS	$199	$104	$144	36%	115.7	$0	($45)	$18	$0	$0	$0
TOWNS (GROUP 2) AVG.	$290	$114	$49	31%	100.1	$4	$0	($12)	$238	$161	$0
ALL TOWN AVG.	$276	$112	$47	31%	100.0	$1	($1)	($10)	$274	$176	$1

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

TABLE IV: COMPARISON OF UTILITIES CHARGES, NET REVENUES AND DEBT

Municipality	Utility Charges			Utility Charge Significance		Net Annual Costs			Utility Debt		
	Water (360 cu.m.)	Sewer (360 cu.m.)	Solid Waste	Percent of Total Aggregate Cost	Index of Percent of Total Aggregate Cost	1988 Net Operating Loss (-) or Gain Per Capita: Water	Sewer	Solid Waste	1988 Debt Load Per Capita: Water	Sewer	Solid Waste
RIMBEY	$150	$72	$48	24%	77.4	($16)	$10	$6	$256	$141	$0
MAGRATH	$240	$70	$0	23%	73.9	$0	$3	($13)	$150	$20	$0
BOW ISLAND	$311	$108	$108	41%	132.2	($8)	($12)	$5	$483	$155	$32
NANTON	$285	$144	$48	29%	94.4	($20)	$11	$1	$734	$320	$0
PICTURE BUTTE	$180	$66	$48	25%	80.3	$1	$4	$2	$379	$0	$0
TOFIELD	$392	$36	$36	29%	93.2	$26	($2)	($22)	$91	$70	$0
MILLET	$223	$132	$0	22%	69.4	$17	($1)	($17)	$137	$422	$0
CARSTAIRS	$342	$84	$0	27%	87.9	($24)	($20)	($13)	$272	$342	$0
LAMONT	$491	$74	$60	34%	109.6	$19	($3)	$3	$109	$50	$0
PENHOLD	$186	$279	$51	36%	116.1	($2)	($60)	($1)	$142	$495	$0
BLACK DIAMOND	$145	$72	$0	19%	60.1	$1	$1	($14)	$105	$51	$0
CROSSFIELD	$243	$122	$0	25%	81.5	$17	$37	($21)	$57	$47	$0
VULCAN	$243	$38	$70	25%	79.7	($24)	$10	($8)	$544	$171	$0
MAYERTHORPE	$385	$111	$84	36%	115.5	($18)	$5	($6)	$297	$69	$0
ELK POINT	$483	$207	$60	52%	166.2	$4	$13	$5	$711	$253	$0
BON ACCORD	$360	$132	$66	32%	104.3	$2	$1	($3)	$321	$67	$0
TURNER VALLEY	$296	$121	$0	31%	99.7	($6)	$13	($30)	$314	$11	$0
CORONATION	$198	$66	$0	31%	101.4	($7)	$1	($42)	$596	$7	$0
WEMBLEY	$144	$96	$0	18%	59.2	$19	$10	($16)	$27	$0	$0
SEXSMITH	$180	$120	$60	23%	72.8	$12	$24	($5)	$209	$49	$0
CALMAR	$513	$185	$64	43%	137.1	$5	$6	$4	$255	$394	$0
BASSANO	$126	$84	$0	18%	56.5	($41)	$10	($11)	$361	$11	$0
FALHER	$483	$92	$42	41%	131.7	$32	$7	($2)	$561	$288	$0
BRUDERHEIM	$482	$180	$95	35%	111.3	$6	$3	$13	$258	$301	$0
TWO HILLS	$179	$126	$0	30%	97.2	$48	$6	($20)	$352	$379	$0
VIKING	$396	$108	$103	34%	110.5	($95)	($2)	($8)	$939	$80	$0
RAINBOW LAKE	$324	$72	$135	34%	108.5	($8)	($15)	($1)	$412	$261	$0
MANNING	$515	$72	$36	47%	150.2	$22	$18	($11)	$481	$93	$0
SPIRIT RIVER	$429	$149	$54	44%	140.4	($55)	($24)	$0	$227	$558	$0
MCLENNAN	$372	$90	$0	34%	108.3	$20	($38)	($18)	$135	$363	$0
TOWNS (GROUP 3) AVG.	$310	$110	$42	31%	100.9	($2)	$1	($8)	$331	$182	$1
ALL TOWN AVG.	$276	$112	$47	31%	100.0	$1	($1)	($10)	$274	$176	$1

TABLE IV: COMPARISON OF UTILITIES CHARGES, NET REVENUES AND DEBT

Municipality	Utility Charges			Utility Charge Significance		Net Annual Costs			Utility Debt		
	Water (360 cu.m.)	Sewer (360 cu.m.)	Solid Waste	Percent of Total Aggregate Cost	Index of Percent of Total Aggregate Cost	1988 Net Operating Loss (-) or Gain Per Capita Water	Sewer	Solid Waste	1988 Debt Load Per Capita Water	Sewer	Solid Waste
SMOKY LAKE	$158	$60	$0	25%	80.5	$34	($48)	($39)	$202	$687	$0
OYEN	$260	$112	$120	36%	116.2	$3	$5	($1)	$395	$307	$0
KILLAM	$180	$60	$90	22%	72.0	$38	($35)	$2	$65	$425	$0
CASTOR	$356	$76	$36	35%	113.8	$1	$24	($36)	$118	$66	$0
VAUXHALL	$200	$72	$72	32%	102.9	$17	($10)	($11)	$455	$24	$0
BOWDEN	$330	$113	$60	36%	117.7	($66)	$0	($4)	$576	$195	$0
TROCHU	$198	$139	$60	27%	88.6	$14	$47	($11)	$279	$0	$0
SEDGEWICK	$144	$90	$84	29%	92.1	($69)	($14)	$5	$456	$81	$0
ECKVILLE	$108	$150	$90	32%	101.7	$12	$45	($1)	$14	$0	$0
MILK RIVER	$156	$60	$30	20%	65.5	($10)	$12	($7)	$0	$41	$0
BASHAW	$186	$60	$0	25%	79.5	($17)	($58)	($17)	$227	$453	$0
DAYSLAND	$192	$156	$96	34%	109.4	$19	$24	$6	$237	$352	$0
HARDISTY	$176	$90	$0	28%	91.7	($19)	$8	($46)	$288	$183	$0
MUNDARE	$446	$84	$60	34%	108.8	$41	$20	($3)	$437	$136	$0
STAVELY	$259	$84	$48	6%	19.1	($30)	($10)	($6)	$281	$131	$0
GRANUM	$192	$204	$60	39%	125.1	($28)	($11)	$15	$0	$427	$0
GLEICHEN	$204	$132	$40	32%	103.4	($97)	($24)	($6)	$807	$141	$0
IRVINE	$150	$90	$0	30%	95.7	($16)	$2	($6)	$383	$0	$0
TOWNS (GROUP 4) AVG.	$278	$106	$56	32%	101.7	($7)	($3)	($8)	$326	$234	$0
ALL TOWN AVG.	$276	$112	$47	31%	100.0	$1	($1)	($10)	$274	$176	$1

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

TABLE IV: COMPARISON OF UTILITIES CHARGES, NET REVENUES AND DEBT

Municipality	Utility Charges			Utility Charge Significance		Net Annual Costs			Utility Debt		
	Water (360 cu.m.)	Sewer (360 cu.m.)	Solid Waste	Percent of Total Aggregate Cost	Index of Percent of Total Aggregate Cost	1986 Net Operating Loss (-) or Gain Per Capita: Water	Sewer	Solid Waste	1986 Debt Load Per Capita: Water	Sewer	Solid Waste
VILLAGES											
COALHURST	$192	$60	$66	28%	87.5	($21)	$25	$2	$360	$156	$0
LEGAL	$497	$60	$63	34%	106.5	$8	$5	($1)	$292	$140	$0
FORESTBURG	$143	$120	$72	35%	108.9	$30	($4)	($12)	$0	$370	$0
BENTLEY	$121	$42	$0	17%	51.8	$35	$5	($25)	$244	$0	$0
STIRLING	$360	$109	$0	30%	95.0	$56	($197)	($16)	$373	$29	$0
ALIX	$258	$120	$120	37%	114.6	$11	($6)	$1	$168	$233	$0
MANNVILLE	$196	$120	$60	41%	128.9	($4)	$16	($1)	$331	$39	$0
IRRICANA	$240	$60	$0	23%	72.1	$14	$4	($18)	$72	$118	$0
EVANSBURG	$300	$168	$0	30%	93.9	($8)	($36)	($14)	$457	$581	$0
BOYLE	$230	$90	$24	27%	84.8	($102)	($51)	($33)	$305	$261	$0
HYTHE	$144	$108	$52	29%	89.5	($8)	$10	($12)	$0	$19	$0
CONSORT	$317	$72	$72	34%	106.7	$27	$7	($28)	$399	$171	$0
RYCROFT	$254	$60	$60	32%	99.9	($45)	($3)	$5	$923	$188	$0
BERWYN	$244	$96	$60	28%	87.0	$6	$3	($11)	$296	$369	$0
ONOWAY	$332	$190	$0	31%	97.8	$8	$6	($29)	$203	$263	$0
THORSBY	$274	$16	$0	18%	56.7	$15	($38)	($38)	$137	$597	$0
KITSCOTY	$192	$108	$0	27%	83.9	$4	$4	($44)	$265	$107	$0
WABAMUN	$120	$168	$0	36%	111.8	($101)	($98)	($28)	$603	$321	$0
FOREMOST	$166	$108	$0	22%	68.9	$29	$19	($12)	$192	$16	$0
DELBURNE	$120	$120	$108	38%	118.5	($9)	$0	($10)	$35	$207	$0
BRETON	$138	$54	$45	24%	74.9	$12	($16)	($5)	$192	$216	$0
BEISEKER	$473	$90	$54	37%	114.1	($16)	$16	($12)	$778	$39	$0
NOBLEFORD	$279	$84	$48	28%	86.4	($2)	$8	($3)	$652	$167	$0
MARWAYNE	$260	$96	$0	32%	99.9	$7	$0	($3)	$331	$232	$0
HINES CREEK	$222	$66	$72	30%	93.1	($34)	$15	$2	$645	$5	$0
MIRROR	$270	$78	$60	38%	120.0	($54)	($11)	($19)	$564	$0	$0
RYLEY	$356	$90	$96	38%	120.3	$14	($16)	$13	$0	$398	$0
WARNER	$252	$27	$36	29%	91.9	($50)	$12	$0	$454	$0	$0
ANDREW	$223	$108	$60	33%	101.6	$17	$32	($26)	$437	$436	$0
IRMA	$132	$96	$84	34%	107.5	$17	$17	$2	$3	$3	$0
VILLAGES (GROUP 1) AVG.	$244	$93	$44	31%	95.8	($5)	($9)	($13)	$324	$189	$0
ALL VILLAGE AVG.	$221	$89	$31	32%	100.0	($22)	($13)	($13)	$309	$200	$0

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

TABLE IV: COMPARISON OF UTILITIES CHARGES, NET REVENUES AND DEBT

Municipality	Utility Charges			Utility Charge Significance		Net Annual Costs			Utility Debt		
	Water (360 cu.m.)	Sewer (360 cu.m.)	Solid Waste	Percent of Total Aggregate Cost	Index of Percent of Total Aggregate Cost	1988 Net Operating Loss (-) or Gain Per Capita: Water	Sewer	Solid Waste	1988 Debt Load Per Capita: Water	Sewer	Solid Waste
THORHILD	$394	$72	$0	33%	101.7	($7)	($114)	($10)	$436	$177	$0
GLENDON	$222	$66	$0	29%	91.6	($497)	($14)	($8)	$116	$275	$0
ENTWISTLE	$84	$102	$0	16%	50.1	($28)	($38)	($21)	$506	$727	$0
WARBURG	$143	$96	$72	24%	75.6	($13)	$23	($30)	$430	$220	$0
NAMPA	$323	$66	$48	43%	135.6	$20	($22)	$2	$303	$274	$0
ACME	$277	$60	$0	26%	80.9	$0	$2	$4	$60	$44	$0
BARNWELL	$252	$120	$0	32%	99.0	$10	($27)	$0	$170	$358	$0
DUCHESS	$270	$42	$36	24%	74.4	($33)	($16)	($5)	$413	$0	$0
CARBON	$297	$66	$72	36%	112.9	($7)	($11)	$0	$501	$0	$0
CLYDE	$150	$60	$0	23%	70.4	($25)	($12)	($10)	$291	$182	$0
LINDEN	$310	$60	$90	32%	100.9	$28	$6	$1	$405	$203	$0
HOLDEN	$248	$102	$0	33%	103.2	($45)	($14)	($38)	$422	$322	$0
DONNELLY	$342	$114	$0	39%	121.4	($14)	($57)	($14)	$479	$202	$0
CHAUVIN	$150	$78	$60	21%	65.4	($20)	($16)	($24)	$283	$211	$0
EDGERTON	$132	$120	$72	37%	115.2	($14)	$3	($34)	$174	$66	$0
CAROLINE	$84	$120	$36	23%	73.1	$33	$1	($46)	$14	$290	$0
MYRNAM	$281	$72	$0	46%	142.3	($38)	$33	($18)	$261	$0	$0
BAWLF	$240	$300	$85	46%	142.6	$9	$6	$14	$458	$749	$0
WILLINGDON	$144	$96	$0	25%	76.6	($68)	$15	$1	$487	$193	$0
SANGUDO	$132	$132	$84	36%	112.9	($24)	($36)	$9	$387	$463	$0
GIROUXVILLE	$222	$138	$0	36%	112.4	$4	$1	($9)	$330	$335	$0
TILLEY	$174	$90	$24	30%	92.4	($45)	($7)	($1)	$551	$273	$0
COUTTS	$240	$60	$60	45%	139.2	$61	$43	$17	$402	$261	$0
CHAMPION	$211	$60	$0	32%	101.2	($141)	$4	$0	$592	$0	$0
CLIVE	$132	$48	$0	23%	73.4	($45)	$4	($25)	$0	$0	$0
NEW SAREPTA	$356	$94	$0	37%	115.2	($154)	($37)	($44)	$974	$207	$0
CREMONA	$168	$120	$0	32%	99.0	$5	($18)	($24)	$128	$434	$0
WILDWOOD	$144	$96	$60	33%	103.7	($15)	$25	($1)	$538	$20	$0
STANDARD	$188	$48	$36	21%	66.8	($71)	($57)	($18)	$691	$635	$0
VILNA	$180	$60	$0	30%	93.5	($127)	$18	($20)	$868	$44	$0
VILLAGES (GROUP 2) AVG.	$216	$92	$28	31%	98.1	($42)	($10)	($12)	$389	$239	$0
ALL VILLAGE AVG.	$221	$89	$31	32%	100.0	($22)	($13)	($13)	$309	$200	$0

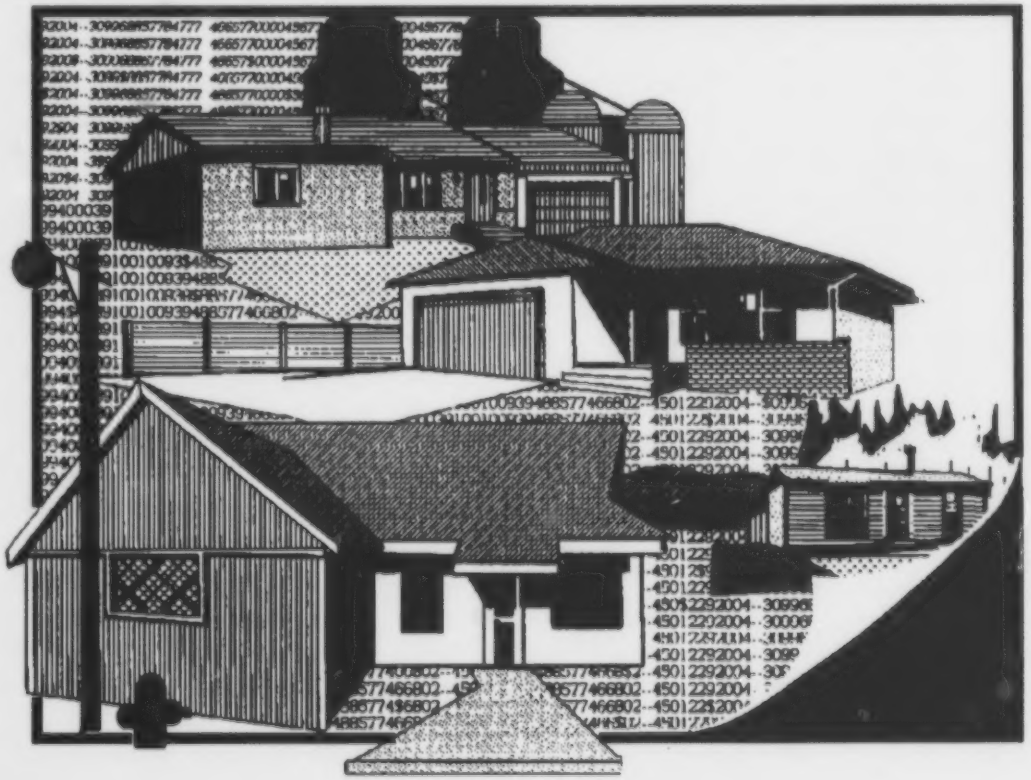
TABLE IV: COMPARISON OF UTILITIES CHARGES, NET REVENUES AND DEBT

Municipality	Utility Charges			Utility Charge Significance		Net Annual Costs			Utility Debt		
	Water (360 cu.m.)	Sewer (360 cu.m.)	Solid Waste	Percent of Total Aggregate Cost	Index of Percent of Total Aggregate Cost	1988 Net Operating Loss (-) or Gain Per Capita Water	Sewer	Solid Waste	1988 Debt Load Per Capita Water	Sewer	Solid Waste
ROSEMARY	$120	$84	$36	32%	99.8	$1	$7	$1	$0	$0	$0
HAY LAKES	$240	$180	$0	27%	84.6	($68)	($5)	($5)	$627	$87	$0
VETERAN	$180	$96	$0	35%	108.9	$3	$16	($66)	$242	$0	$0
GLENWOOD	$240	$120	$36	37%	114.7	$21	$16	$10	$376	$57	$0
BIG VALLEY	$162	$114	$0	34%	105.8	$11	($5)	($6)	$412	$252	$0
BARONS	$144	$216	$67	42%	132.2	($9)	$18	($18)	$38	$336	$0
YOUNGSTOWN	$372	$60	$0	48%	150.2	$1	($23)	$0	$529	$163	$0
ROCKYFORD	$270	$90	$30	33%	103.1	($72)	($94)	($42)	$438	$544	$0
COWLEY	$426	$72	$72	42%	130.0	($28)	$11	$2	$507	$0	$0
LONGVIEW	$210	$237	$0	38%	118.5	($19)	($12)	($27)	$392	$373	$0
KINUSO	$288	$108	$0	47%	146.1	$22	$18	($9)	$66	$142	$0
LOUGHEED	$198	$54	$72	31%	96.7	($44)	($34)	$3	$379	$170	$0
BURDETT	$252	$60	$48	36%	111.4	($9)	($1)	$3	$471	$54	$0
HUGHENDEN	$252	$72	$42	35%	109.6	($39)	($112)	($20)	$394	$286	$0
WASKATENAU	$240	$60	$0	25%	79.5	($23)	$14	($9)	$242	$142	$0
NEW NORWAY	$222	$186	$72	44%	136.4	($41)	($2)	$2	$229	$447	$0
STROME	$108	$108	$72	31%	97.6	($5)	$23	$0	$184	$137	$0
BLACKIE	$180	$96	$0	22%	67.2	($92)	($4)	($28)	$290	$287	$0
ELNORA	$96	$48	$72	41%	127.3	($11)	$10	($28)	$339	$32	$0
CARMANGAY	$203	$92	$68	38%	119.5	$24	$8	$7	$0	$0	$0
MORRIN	$150	$90	$0	20%	64.0	$7	$15	($22)	$0	$246	$0
CEREAL	$317	$84	$0	29%	91.9	($37)	($7)	$0	$232	$12	$0
HILLSPRING	$156	$84	$48	32%	101.1	$32	$17	$1	$3	$0	$0
GRASSY LAKE	$175	$72	$0	29%	89.3	($88)	($45)	$0	$340	$265	$0
CHIPMAN	$612	$96	$0	43%	133.1	$30	($28)	($28)	$6	$351	$0
WANHAM	$321	$99	$60	45%	141.3	($37)	($2)	($24)	$278	$39	$0
DONALDA	$150	$54	$60	29%	89.4	$38	$7	$9	$24	$13	$0
PLAMONDON	$150	$150	$0	26%	80.8	($88)	($46)	($10)	$316	$274	$0
EMPRESS	$336	$72	$0	44%	138.3	$34	$5	($24)	$0	$0	$0
DELIA	$324	$30	$0	42%	130.7	($1)	$14	($19)	$0	$0	$0
VILLAGES (GROUP 3) AVG.	$236	$99	$29	35%	110.0	($16)	($7)	($12)	$245	$157	$0
ALL VILLAGE AVG.	$221	$89	$31	32%	100.0	($22)	($13)	($13)	$309	$200	$0

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH RESIDENTIAL PROPERTY SURVEY

TABLE IV: COMPARISON OF UTILITIES CHARGES, NET REVENUES AND DEBT

Municipality	Utility Charges			Utility Charge Significance		Net Annual Costs			Utility Debt		
	Water (360 cu.m.)	Sewer (360 cu.m.)	Solid Waste	Percent of Total Aggregate Cost	Index of Percent of Total Aggregate Cost	1988 Net Operating Loss (-) or Gain Per Capita: Water	Sewer	Solid Waste	1988 Debt Load Per Capita: Water	Sewer	Solid Waste
ALLIANCE	$240	$60	$75	35%	109.9	($93)	$0	($1)	$589	$67	$0
HEISLER	$210	$90	$75	44%	137.3	($63)	$7	$3	$809	$0	$0
INNISFREE	$144	$96	$0	16%	50.1	$42	($42)	($55)	$107	$513	$0
CAYLEY	$191	$30	$60	29%	90.1	($22)	($26)	$2	$0	$0	$0
FORT ASSINIBOINE	$168	$72	$0	24%	74.5	$35	$13	($18)	$491	$0	$0
ROSALIND	$198	$72	$80	34%	106.2	($51)	($47)	$0	$98	$366	$0
DEWBERRY	$160	$116	$36	33%	102.6	($10)	$5	($26)	$283	$289	$0
TORRINGTON	$120	$120	$0	36%	111.4	($57)	($18)	($30)	$16	$470	$0
AMISK	$167	$84	$78	28%	89.0	$1	($4)	($7)	$387	$543	$0
RADWAY	$404	$96	$0	34%	107.4	($104)	$0	($15)	$1,192	$0	$0
CZAR	$0	$60	$0	19%	58.1	$0	$10	($23)	$0	$0	$0
BOTHA	$35	$96	$0	17%	53.6	($21)	($13)	($2)	$0	$10	$0
LOMOND	$174	$78	$90	28%	87.3	($30)	($39)	$8	$423	$0	$0
GALAHAD	$216	$114	$78	46%	144.4	($28)	($23)	$0	$489	$360	$0
EAGLESHAM	$211	$158	$44	44%	137.5	($48)	$25	($4)	$841	$161	$0
PARADISE VALLEY	$312	$48	$0	45%	141.3	$50	($1)	($15)	$38	$41	$0
BITTERN LAKE	$516	$120	$0	43%	133.4	($17)	($28)	($28)	$823	$200	$0
HALKIRK	$612	$60	$0	50%	157.2	($31)	$26	$0	$858	$0	$0
MUNSON	$449	$60	$0	33%	103.8	($51)	$30	($16)	$479	$409	$0
HUSSAR	$75	$75	$0	21%	64.6	$28	($110)	($47)	$0	$678	$0
DERWENT	$258	$60	$0	48%	150.4	$44	$37	$0	$70	$0	$0
ARROWWOOD	$90	$42	$0	23%	70.4	($22)	($93)	$0	$0	$0	$0
MINBURN	$0	$72	$0	20%	62.4	$0	($129)	($32)	$0	$145	$0
EDBERG	$120	$66	$108	37%	114.7	($29)	$0	$7	$76	$0	$0
LAVOY	$342	$90	$0	34%	105.6	($130)	($3)	($26)	$758	$362	$0
FERINTOSH	$324	$88	$0	37%	115.5	($1)	($157)	($11)	$93	$424	$0
MILO	$180	$60	$0	29%	90.3	($165)	($57)	($17)	$0	$650	$0
WARSPITE	$120	$60	$0	23%	71.0	$23	($49)	($50)	$8	$5	$0
CLUNY	$0	$75	$0	13%	40.5	$0	($109)	($19)	$0	$750	$0
HAIRY HILL	$0	$0	$100	25%	78.1	($5)	$101	($88)	$0	$0	$0
RUMSEY	$0	$0	$0	0%	0.0	$0	($100)	($12)	$0	$371	$0
GADSBY	$0	$0	$0	0%	0.0	$0	$0	$0	$0	$0	$0
VILLAGES (GROUP 4) AVG.	$189	$72	$26	30%	92.5	($24)	($25)	($16)	$279	$213	$0
ALL VILLAGE AVG.	$221	$89	$31	32%	100.0	($22)	($13)	($13)	$309	$200	$0



APPENDIX 1: RURAL MUNICPAL TAXATION DETAIL, FISCAL CAPACITY AND ASSESSMENT MIX

APPENDIX 1: RURAL MUNICIPALITIES: TAXATION DETAIL, FISCAL CAPACITY AND ASSESSMENT MIX

Introduction

The appendix is organized on the basis of Alberta Agriculture's six regions. The costs of conducting government in a rural setting are affected by local geography and climate, and proximity to comparable communities should be considered carefully.

The consideration of average taxation per dwelling in rural municipalities is subject to wide ranging possibilities for misinterpretation. Dwellings in a rural municipality may include country residential developments, urban housing in hamlets and one or more dwellings per farm unit. Unfortunately, from available published data it is not possible to specifically determine how many of each type of dwelling there are in a rural municipality. Neither is it possible to accurately separate country residential taxation data from hamlet residential data. The data sets provided in this table are intended to help you to select the best rural municipalities for comparisons.

The two **Density Statistics** will assist you in your comparative analyses. The first is population per square kilometer. In the case of the road length per square kilometer, the reference is to local and secondary roads where the rural municipality has some or all the servicing responsibility. (It does not include any primary or forestry roads, nor any roads classed "not open.")

The **Number of Farms** data comes from Alberta Agriculture's "1986 Alberta Census of Agriculture". These statistics, in conjunction with other information on the total number of dwellings (from Alberta Municipal Affairs records), have been used to derive a crude estimate of **"Non-Farm Dwellings"** based on an assumption of one dwelling per farm. In some areas, such as those with large Hutterite settlements, this clearly can overestimate the number of non-farm dwellings. These data have permitted the estimation of approximate comparative taxation levels for the average farm and the average non-farm.

Property Tax per Farm has been estimated from 1987 AMFIS information on the taxes raised from "farmland" properties, divided by the number of census farms. The "non-farm" statistic recognizes taxes raised from "residential" properties as well as any special assessments and mobile home licence fee revenue. These "taxes" were divided by the estimate of non-farm dwelling units. Apart from the crudeness of the latter estimates, the value of the unit statistics is heavily dependent on the accurate reporting of the breakdown of property taxes in Schedule FS5 of the Alberta Municipal Affairs financial statements for municipalities. Both sets of unit taxation are complemented with average index statistics, referenced to the relevant agricultural region average. These permit an at-a-glance relative positioning of individual municipalities.

The fiscal capacity statistics furnish you with the means to begin to explain the differences observed in the unit taxation data. **Equalized Assessment per Road Kilometer** is of particular significance for rural municipalities because of the importance of the road maintenance/construction function (often accounting for around two-thirds of total operating expenditures).

You can gain an appreciation of the quality of the average farm from the measure **"Farmland Equalized Assessment per Farm"**. Similarly, the quality of the average non-farm residence is indicated by the measure of **"Non-Farm Residential Equalized Assessment per Non-Farm Residence"**. Relatively high levels of fiscal capacity indicated by any of these three measures will signify to you the likelihood of high service level expectations and high tax rate tolerances, and vice versa.

You can quickly obtain a useful profile of each rural municipality by reference to the equalized assessment composition statistics. Fundamental differences are readily apparent in the contrasting significance of Farmland, Non-Farm Residential development, and non-residential (industrial/E.P.P.L/ machinery and equipment/corporate farms) assessment. The rural municipalities with the greatest fiscal capacity are those with an above average percentage of non-residential assessment to share their tax burden. More complex situations to understand are created where there are high levels of non-farm residential development (e.g. acreages, country estates, hobby farms).

Rural municipalities with farmland dominating their assessment base are now the exception rather than the rule. However, most continue to exert a strong farmland dominance over non-farm residential development, and some also have high levels of non-residential assessment.

APPENDIX 1: RURAL MUNICIPALITIES: TAXATION DETAIL, FISCAL CAPACITY AND ASSESSMENT MIX

USER'S GUIDE AND TECHNICAL NOTES

Compare these characteristics with other rural municpalities within and between regions. Lower density population will tend to be more costly to serve.

Compare farm and non-farm annual property taxes using the totals and the indices.

Compare these fiscal capacities with the region's average.

High levels of fiscal capacity by any of these measures signify the likelihood of high serve level expectations.

The municipalities with the greatest fiscal capacity will have a high percentage of SFPF equalized assessment to share their tax burden.

Compare the levels of non-farm and farm residential developments and contrast it with the farmland dominance.

Agricultural Region	Density Characteristics		Farms/Non-Farms		1988 Property Taxation Unit Averages				Fiscal Capacities			Equalized Assessment Composition		
	Pop. per sq.km.	Road km per sq.km.	Number of Farms (1986)	Non-Farm D.U.	Property Tax per Farm	PTPF Index	Property Tax per Non-Farm	PTNF Index	Eq. Assess per Road Km.	F. Land Eq.Assess. Per Farm	Non-F. Res. Eq.Assess. per Non-F.Res.	F. Land % of Eq. Assess.	Non-F. Res. % of Eq. Assess.	SFPFEA % of Eq. Assess.
SOUTHERN REGION	0.99	0.40	869	407	$2,214	100	$471	100	$47,680	$26,994	$14,131	45%	7%	51%
SOUTH CENTRAL REGION	2.42	0.49	1,046	822	$2,401	100	$751	100	$2,855,725	$29,871	$18,184	24%	18%	59%
NORTH CENTRAL REGION	1.95	0.67	1,217	1,216	$1,595	100	$547	100	$44,952	$20,124	$10,114	27%	13%	61%
NORTH EAST REGION	1.69	0.71	879	803	$1,723	100	$662	100	$38,699	$19,729	$13,739	35%	16%	50%
NORTH WEST REGION	4.57	0.59	1,059	2,706	$1,084	100	$848	100	$101,902	$11,697	$12,235	20%	23%	58%
PEACE REGION	0.80	0.38	688	669	$1,046	100	$370	100	$30,374	$13,825	$6,394	29%	7%	65%

Alberta Agriculture's six Census Regions

The municipal population (Alberta Municipal Affairs Oct 89) divided by the area of the municipality (AMFIS)

Roads refers to all open local and secondary roads for which a municipality has responsibility. Does not include primary and forestry roads.

Number of Farms reported in Alberta Agriculture's 1986 Census of Farms.

Those dwellings not related to a farm such as country residential, hamlets and summer resorts. This estimate is made by subtracting the number of farms from the total number of dwellings.

Taxes from farmland properties in a municipality divided by the number of farms.

Taxes from residential properties and mobile home license fees divided by the estimated non-farm dwellings.

Road construction and maintenance is a significant expenditure for rural municipalities. Equalized assessment is the base on which taxes, to recover the net costs, have to be levied. Disproportionately large averages are reflective of the impact of I.D.'s with large tax bases but little road length to maintain.

Indicates the comparative value of farm and non-farm residential property.

Refer to the Introduction of the Appendix for details.

This is the industrial and commercial portion (industrial, E.P.& P.L., machinery and equipment, corporate farm) of the assessment.

APPENDIX 1: RURAL MUNICIPALITIES: TAXATION DETAIL, FISCAL CAPACITY AND ASSESSMENT MIX

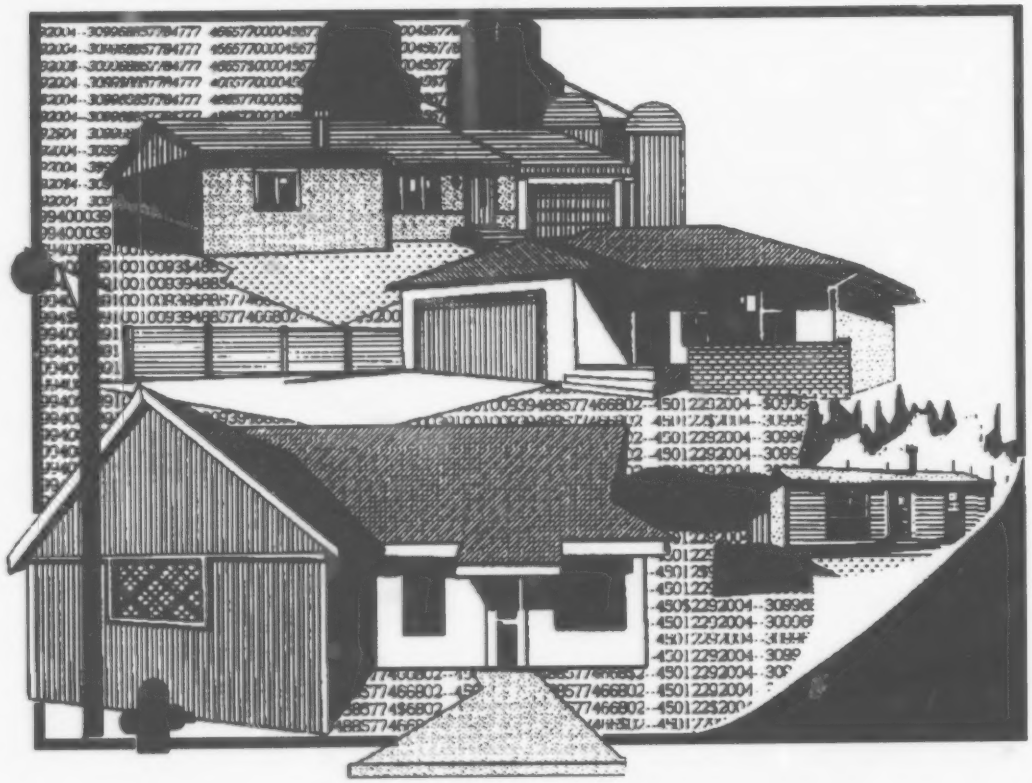
Agricultural Region	Density Characteristics		Farms/Non-Farms		1988 Property Taxation Unit Averages				Fiscal Capacities			Equalized Assessment Composition		
	Pop. per sq.km.	Road km. per sq.km.	Number of Farms (1986)	Non-Farm D.U.	Property Tax per Farm	PTPF Index	Property Tax per Non-Farm	PTNF Index	Eq. Assess per Road Km.	F. Land Eq.Assess. Per Farm	Non-F. Res. Eq.Assess. per Non-F.Res.	F. Land % of Eq. Assess.	Non-F. Res. % of Eq. Assess.	SFPFEA % of Eq. Assess.
CTY.NO. 2 VULCAN	0.67	0.55	859	225	$3,492	158	$384	82	$16,777	$38,014	$6,852	69%	3%	32%
CTY.NO. 4 NEWELL	1.02	0.33	971	779	$1,302	59	$444	94	$59,235	$16,150	$9,464	18%	6%	81%
CTY.NO. 5 WARNER	0.78	0.46	689	147	$3,161	143	$560	119	$15,879	$33,228	$10,817	74%	5%	26%
CTY.NO. 8 FORTY MILE	0.45	0.44	812	58	$2,897	131	$729	155	$13,779	$30,843	$15,558	58%	2%	41%
CTY.NO.26 LETHBRIDGE	2.93	0.72	1,197	1,100	$1,951	88	$601	128	$34,092	$23,542	$9,356	42%	15%	44%
MD.NO. 1 CYPRESS	0.36	0.23	984	583	$947	43	$457	97	$68,757	$25,534	$63,507	12%	17%	71%
MD.NO. 6 CARDSTON	1.32	0.32	827	141	$1,707	77	$750	159	$25,106	$20,871	$14,426	73%	8%	28%
MD.NO. 9 PINCHER CREEK	1.07	0.37	482	450	$2,359	107	$597	127	$49,725	$28,704	$10,395	27%	9%	66%
MD.NO. 14 TABER	1.32	0.54	995	497	$1,869	84	$221	47	$30,262	$27,271	$6,706	42%	5%	53%
MD.NO. 26 WILLOW CREEK	0.99	0.47	869	450	$2,457	111	$412	88	$15,555	$25,781	$7,557	67%	10%	26%
I.D. NO. 6	0.03	0.03	n/a	48	n/a	n/a	$24	5	$195,312	n/a	$806	8%	0%	91%
SOUTHERN REGION	0.99	0.40	869	407	$2,214	100	$471	100	$47,680	$26,994	$14,131	45%	7%	51%
CTY.NO.16 WHEATLAND	1.18	0.65	905	644	$2,585	108	$584	78	$42,336	$36,527	$12,303	27%	6%	68%
CTY.NO.17 MOUNTAIN VIEW	2.38	0.75	1,652	1,345	$1,768	74	$428	57	$47,039	$20,460	$9,651	27%	10%	65%
MD.NO. 8 BIGHORN	0.81	0.06	n/a	615	n/a	n/a	$603	80	$435,471	n/a	$13,526	3%	24%	73%
MD.NO. 31 FOOTHILLS	2.60	0.57	1,212	1,886	$2,206	92	$1,578	210	$65,939	$22,210	$30,139	22%	42%	36%
MD.NO. 34 ACADIA	0.76	0.61	155	5	$2,271	95	$1,491	199	$13,422	$32,122	$55,135	81%	4%	20%
MD.NO. 44 ROCKY VIEW	4.18	0.66	1,379	4,007	$2,038	85	$1,443	192	$109,336	$28,718	$32,170	14%	42%	45%
MD.NO. 47 STARLAND	0.81	0.73	474	148	$3,628	151	$397	53	$20,690	$35,722	$14,176	45%	5%	52%
MD.NO. 48 KNEEHILL	1.51	0.83	996	516	$3,271	136	$442	59	$26,028	$29,917	$6,525	43%	5%	54%
I.D. NO. 5	0.07	0.00	n/a	74	n/a	n/a	$806	107	$3,192,298	n/a	$20,167	0%	8%	92%
I.D. NO. 7	14.50	0.62	n/a	442	n/a	n/a	$706	94	$121,149	n/a	$8,433	5%	63%	33%
I.D. NO. 8	0.01	0.00	n/a	3	n/a	n/a	$67	9	$30,165,300	n/a	$3,203	0%	3%	97%
SPECIAL AREAS (2 3 AND 4)	0.29	0.39	1,598	184	$1,443	60	$468	62	$29,689	$33,291	$12,786	22%	1%	77%
SOUTH CENTRAL REGION	2.42	0.49	1,046	822	$2,401	100	$751	100	$2,855,725	$29,871	$18,184	24%	18%	59%

APPENDIX 1: RURAL MUNICIPALITIES: TAXATION DETAIL, FISCAL CAPACITY AND ASSESSMENT MIX

Agricultural Region	Density Characteristics: Pop. per sq. km.	Density Characteristics: Road km. per sq. km.	Farms/Non-Farms: Number of Farms (1986)	Farms/Non-Farms: Non-Farm D.U.	1988 Property Taxation Unit Averages: Property Tax per Farm	1988 Property Taxation Unit Averages: PTPF Index	1988 Property Taxation Unit Averages: Property Tax per Non-Farm	1988 Property Taxation Unit Averages: PTNF Index	Fiscal Capacities: Eq. Assess per Road Km	Fiscal Capacities: F. Land Eq Assess. Per Farm	Fiscal Capacities: Non-F. Res Eq Assess. per Non-F Res.	Equalized Assessment Composition: F. Land % of Eq. Assess.	Equalized Assessment Composition: Non-F. Res. % of Eq. Assess.	Equalized Assessment Composition: SFPFEA % of Eq. Assess.
CTY.NO. 3 PONOKA	2.65	0.81	1,362	986	$1,014	64	$682	125	$25,312	$12,623	$11,874	30%	20%	51%
CTY.NO. 6 STETTLER	1.23	0.65	901	712	$2,453	154	$465	85	$22,666	$27,059	$6,003	40%	7%	54%
CTY.NO.10 WETASKIWIN	2.82	0.69	1,374	1,775	$1,280	80	$635	116	$40,345	$15,136	$12,175	23%	23%	55%
CTY.NO.14 LACOMBE	2.97	0.84	1,289	1,509	$1,026	64	$538	98	$81,619	$17,094	$11,279	11%	8%	81%
CTY.NO.18 PAINTEARTH	0.76	0.67	554	172	$1,596	100	$251	46	$47,000	$31,978	$6,069	18%	1%	81%
CTY.NO.22 CAMROSE	2.12	0.78	1,446	925	$2,304	144	$823	150	$23,529	$20,032	$11,704	47%	17%	39%
CTY.NO.23 RED DEER	3.40	0.72	1,788	2,659	$1,462	92	$891	163	$47,448	$18,063	$17,308	24%	33%	44%
CTY.NO.29 FLAGSTAFF	1.08	0.75	1,011	283	$2,885	181	$307	56	$23,159	$31,455	$6,212	47%	2%	53%
MD.NO. 99 CLEARWATER	0.53	0.11	1,225	1,927	$336	21	$331	61	$93,488	$7,679	$8,407	5%	9%	86%
NORTH CENTRAL REGION	1.95	0.67	1,217	1,216	$1,595	100	$547	100	$44,952	$20,124	$10,114	27%	13%	61%
CTY.NO. 9 BEAVER	1.52	0.69	1,004	666	$2,695	156	$1,037	157	$21,004	$23,693	$9,886	49%	13%	41%
CTY.NO.13 SMOKY LAKE	2.43	1.44	623	273	$1,453	84	$699	106	$19,184	$19,753	$12,755	40%	11%	50%
CTY.NO.19 ST. PAUL	2.05	0.66	972	1,007	$1,122	65	$917	139	$21,793	$12,653	$13,614	27%	30%	44%
CTY.NO.21 TWO HILLS	1.13	0.86	870	134	$1,854	108	$1,033	156	$15,095	$20,962	$17,582	53%	7%	42%
CTY.NO.24 VERMILION RIVER	1.61	0.65	1,383	1,074	$2,212	128	$489	74	$24,345	$24,362	$7,319	46%	10%	48%
CTY.NO.27 MINBURN	1.26	0.71	891	309	$2,409	140	$325	49	$21,340	$27,958	$7,329	56%	5%	42%
CTY.NO.30 LAMONT	1.75	0.84	1,198	306	$1,553	90	$1,293	195	$17,704	$14,599	$15,500	50%	13%	39%
MD.NO. 52 PROVOST	0.75	0.61	589	245	$2,103	122	$311	47	$23,995	$24,332	$9,365	28%	4%	69%
MD.NO. 61 WAINWRIGHT	1.17	0.54	671	450	$2,050	119	$343	52	$41,632	$25,866	$24,945	24%	15%	62%
MD.NO. 87 BONNYVILLE	4.77	0.74	651	2,222	$1,011	59	$432	65	$48,830	$12,810	$23,403	11%	66%	24%
I.D. NO. 18	0.12	0.03	822	2,151	$495	29	$401	61	$170,766	$10,031	$9,435	2%	5%	93%
NORTH EAST REGION	1.69	0.71	879	803	$1,723	100	$662	100	$38,699	$19,729	$13,739	35%	16%	50%

APPENDIX 1: RURAL MUNICIPALITIES: TAXATION DETAIL, FISCAL CAPACITY AND ASSESSMENT MIX

Agricultural Region	Density Characteristics: Pop. per sq.km.	Density Characteristics: Road km. per sq.km.	Farms/Non-Farms: Number of Farms (1986)	Farms/Non-Farms: Non-Farm D.U.	1986 Property Taxation Unit Averages: Property Tax per Farm	PTPF Index	Property Tax per Non-Farm	PTNF Index	Fiscal Capacities: Eq. Assess per Road Km.	F. Land Eq.Assess. Per Farm	Non-F. Res. Eq.Assess. per Non-F.Res.	Equalized Assessment Composition: F. Land % of Eq. Assess.	Non-F. Res. % of Eq. Assess.	SFPFEA % of Eq. Assess.
CTY.NO. 7 THORHILD	1.55	0.69	716	348	$1,415	131	$532	63	$16,380	$15,044	$7,663	49%	12%	41%
CTY.NO.11 BARRHEAD	2.32	0.67	946	793	$1,166	108	$1,071	126	$16,918	$12,035	$11,486	41%	32%	27%
CTY.NO.12 ATHABASCA	1.28	0.50	1,064	877	$1,354	125	$802	95	$15,389	$10,607	$10,490	32%	26%	42%
CTY.NO.20 STRATHCONA	22.94	0.57	899	13,789	$1,330	123	$1,399	165	$489,338	$10,047	$18,039	2%	40%	59%
CTY.NO.25 LEDUC	4.08	0.86	2,001	1,579	$1,236	114	$1,232	145	$56,613	$12,132	$15,901	19%	19%	63%
CTY.NO.28 LAC STE. ANNE	2.58	0.70	1,137	1,424	$907	84	$1,202	142	$22,334	$9,854	$12,850	25%	39%	37%
CTY.NO.31 PARKLAND	8.49	0.89	1,379	5,219	$658	61	$1,259	148	$147,501	$8,032	$18,854	4%	31%	66%
MD.NO. 77 BRAZEAU	1.67	0.34	n/a	2,000	n/a	n/a	$398	47	$118,368	n/a	$5,418	4%	8%	88%
MD.NO. 90 STURGEON	7.07	0.95	1,148	2,974	$1,559	144	$896	106	$100,243	$18,062	$21,139	12%	33%	56%
MD.NO. 92 WESTLOCK	2.21	0.74	1,177	1,079	$1,475	136	$484	57	$17,039	$16,916	$7,134	52%	19%	31%
I.D. NO. 14	0.31	0.07	857	1,808	$425	39	$451	53	$116,887	$8,173	$9,037	4%	8%	89%
I.D. NO. 15	0.38	0.11	323	583	$397	37	$455	54	$105,817	$7,772	$8,802	3%	6%	92%
NORTH WEST REGION	4.57	0.59	1,059	2,706	$1,084	100	$848	100	$101,902	$11,697	$12,235	20%	23%	58%
CTY.NO. 1 GRANDE PRAIRIE	2.12	0.62	1,546	2,101	$1,132	108	$658	178	$33,286	$14,907	$9,371	20%	17%	64%
MD.NO.130 SMOKY RIVER	0.99	0.64	641	171	$1,822	174	$466	126	$8,467	$15,763	$5,417	66%	6%	30%
MD.NO.133 SPIRIT RIVER	1.24	0.76	203	74	$1,484	142	$339	92	$16,357	$16,377	$5,827	41%	5%	56%
MD.NO.135 PEACE	1.65	0.66	281	185	$1,161	111	$811	219	$26,405	$14,769	$11,562	26%	13%	61%
MD.NO.136 FAIRVIEW	1.40	0.67	364	223	$1,836	176	$652	176	$19,386	$20,600	$7,571	43%	9%	48%
I.D. NO. 16	0.16	0.05	829	739	$564	54	$268	72	$83,641	$9,846	$6,352	6%	3%	92%
I.D. NO. 17	0.43	0.12	1,107	2,472	$566	54	$317	86	$67,199	$11,434	$7,363	6%	8%	87%
I.D. NO. 19	0.56	0.48	409	106	$1,204	115	$125	34	$12,586	$18,561	$4,971	46%	3%	53%
I.D. NO. 20	0.49	0.27	754	181	$652	62	$117	32	$20,146	$11,307	$2,300	29%	1%	72%
I.D. NO. 21	0.20	0.13	635	252	$863	83	$135	37	$14,812	$12,651	$3,073	30%	3%	69%
I.D. NO. 22	0.22	0.11	853	509	$590	56	$260	70	$20,037	$10,383	$6,566	22%	8%	71%
I.D. NO. 23	0.09	0.02	635	1,009	$678	65	$296	80	$42,170	$9,304	$6,353	9%	9%	82%
PEACE REGION	0.80	0.38	688	669	$1,046	100	$370	100	$30,374	$13,825	$6,394	29%	7%	65%



APPENDIX 2: SCHOOL JURISDICTIONS COMPARATIVE CONTEXT DATA

APPENDIX 2: SELECTED SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA

Introduction

In this Appendix, a range of school jurisdiction data helps you to gain a greater appreciation of the variations in supplementary school taxes indicated in Table II. Table II shows the school taxation burden being placed on a particular municipality by the combined supplementary requisitioning requirements of all the school jurisdictions supported by that municipality. Appendix 2 details the scale of operations, resource base and fiscal capacity of the individual school jurisdictions. The data presented have been obtained from Finance and Support Services, Alberta Education.

This Appendix includes information on all operating and non-operating school jurisdictions. Non-operating school jurisdictions are active for taxation purposes but do not operate their own schools. These districts send their students to the nearest operating jurisdiction. Blank spaces in the expenditure columns denote non-operating school jurisdictions.

The **school jurisdiction designation (zone, code, name, and number)** identifies the location and status of each school district. The coded identification is detailed in the School Jurisdiction section of the User's Guide. Refer to this section as well in order to identify the predominant school system in each municipality.

The scale of each jurisdiction may be appreciated by reference to the information on the **Resident Pupil Count, the Adjusted Equalized Assessment**, and **Total Operating Expenditures**.

The **Adjusted Equalized Assessment** data are for the purposes of education finance. It reflects an adjustment for the **Electric Power and Pipe-Line** (E.P.P.L.) assessment within the rural municipality parts of a school jurisdiction. The Adjusted Equalized Assessment includes an allocation of the E.P.P.L. assessment among the school jurisdictions that are operating within a rural municipality. To the extent that E.P.P.L. assessment is present, all supporters of the particular jurisdiction are better off. The **Adjusted Equalized Assessment** is the sum of the actual equalized assessment, contributed by each supporting municipality, and an imputed equalized assessment value based on the application of the net mill rate to the E.P.P.L. tax contributed by the rural municipalities. The formula is as follows:

Adjusted Equalized Assessment = Actual Eq. Ass. + [(E.P.P.L. Tax / Net Mill Rate) x 1000].

The significance of the E.P.P.L. factor is brought out in the statistic showing the **Adjusted Equalized Assessment as a Percentage of the Actual Equalized Assessment**.

The fiscal capacity of each jurisdiction is indicated in terms of Adjusted Equalized Assessment per Resident Pupil. This will have a strong bearing on the amount of supplementary requisition established by a school authority. Those with a strong fiscal capacity are in a position to make a comparatively large requisition in per pupil terms. Those with a weak capacity (e.g. below average) do not have this option unless they are prepared to set a very high school tax rate. However, some flexibility may be available depending on the

significance of the E.P.P.L. contribution.

Appendix 2 also includes comparative data on the percentage of the total requisition covered by E.P.P.L. Other comparative statistics include the level of **Supplementary Requisitions per Resident Pupil** served, and the **Net Mill Rate**. The latter is probably the best single comparative indicator of the school tax burden for residential property-owners.

The Net Mill Rate is computed as follows:

Net Mill Rate = [(Supp Req. P E.P.P.L. Tax) / (Actual Eq. Ass.)] x 1000.

To round out the picture, information is presented on **Operating Expenditures** by each school jurisdiction (1986/87 data). The statistics show you both the level of **Expenditure per Enrolled Pupil**, and this **expenditure in relation to the adjusted equalized assessment**. Much of the expenditure is covered by provincial grants designed to ensure at least a foundation level of education for each pupil regardless of the jurisdiction. There is, therefore, comparatively little variability in per pupil expenditures. However, because of the wide range in fiscal capacity, the expenditure effort statistics do vary considerably.

APPENDIX 2: SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA

As referenced in the User's Guide, select the school authority using it zone, code, name and number.

The scale of each jurisdiction is gained from this number and the total operating expenditure.

Adjusted Equalized Assessment includes an allocation of E.P. & P.L. assessment among school jurisdictions operating within a rural municipality.

The significance of the E.P. & P.L. factor is brought out in the Adj. E.A. as a percent of the actual E.A.

The higher the Adjusted E.A. per resident pupil the greater is the capacity to bear the supplementary school requisition.

Compare the totals and the statistics to appreciate the level of expenditures and the related expenditure effort.

			Pupils	Adjusted Equalized Assessment			1988 (Adj.) Eq. Assessment Supplementary School Requisition			1987/88 Operating Expenditures		
Zone	Code	Name and Number	1988/89 Resident Pupils	Adjusted Equalized Assessment	Adjusted E.A. % of Actual E.A.	Adusted E.A./Res. Pupil	EP & PL Portion	Per Res. Pupil	Net Mill Rate	Total Operating Expenditure	Per.Exp. Per Enrolled Pupil	Exp.Effort (Exp.per $1,000 Adj. E.A.)
1	1070	PEACE RIVER SCHOOL DIV #10	2,600	$148,255,993	171%	$57,022	41%	$1,385	24.3	$11,441,048	$4,400	$77
1	1210	SPIRIT RIVER SCHOOL DIV #47	1,325	$74,539,269	168%	$56,256	41%	$1,857	33.0	$7,656,509	$5,778	$103
1	1220	HIGH PRAIRIE SCHOOL DIV #48	3,308	$125,813,591	155%	$38,033	35%	$1,112	29.2	$17,822,216	$5,388	$142
1	1230	FAIRVIEW SCHOOL DIV #50	1,564	$49,784,564	134%	$31,832	26%	$1,074	33.7	$7,146,780	$4,570	$144
1	1250	FT VERMILION SCHOOL DIV #52	2,543	$89,048,193	162%	$35,017	38%	$1,416	40.4	$16,324,454	$6,419	$183

For explanation of School Jurisdiction Code see User's Guide.

The Equalized Assessment is adjusted to include the electric power and pipeline (EP & PL) portion.

By including EP & PL this total is greater than Total Equalized Assessment.

A fiscal capacity indicator is derived by dividing the Adj.E.A. by the resident pupils.

Net Mill Rate = (Supplementary Requisition - EP & PL tax / Actual E.A. * 1000)

APPENDIX 2: SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA

Zone	Code	Name and Number	Pupils 1988/89 Resident Pupils	Adjusted Equalized Assessment: Adjusted Equalized Assessment	Adjusted E.A. % of Actual E.A.	Adjusted E.A./Res. Pupil	1988 (Adj.) Eq. Assessment Supplementary School Requisition: EP & PL Portion	Per Res. Pupil	Net Mill Rate	1987/88 Operating Expenditures: Total Operating Expenditure	Exp. Per Enrolled Pupil	Exp. Effort (Exp. per $1,000 Adj. E.A.)
1	1070	PEACE RIVER SCHOOL DIV #10	2,600	$148,255,993	171%	$57,022	41%	$1,385	24.3	$11,441,048	$4319	$77
1	1210	SPIRIT RIVER SCHOOL DIV #47	1,325	$74,539,269	168%	$56,256	41%	$1,857	33.0	$7,656,509	$6583	$103
1	1220	HIGH PRAIRIE SCHOOL DIV #48	3,308	$125,813,591	155%	$38,033	35%	$1,112	29.2	$17,822,216	$5333	$142
1	1230	FAIRVIEW SCHOOL DIV #50	1,564	$49,784,564	134%	$31,832	26%	$1,074	33.7	$7,146,780	$4829	$144
1	1250	FT VERMILION SCHOOL DIV #52	2,543	$89,048,193	162%	$35,017	38%	$1,416	40.4	$16,324,454	$6460	$183
1	1260	EAST SMOKY SCHOOL DIV #54	1,766	$173,183,072	226%	$98,065	56%	$2,253	23.0	$10,158,212	$5762	$59
1	1280	NORTHLAND SCHOOL DIV #61	1,574	$152,632,631	207%	$96,971	52%	$2,972	30.7	$28,265,626	$12194	$185
1	2010	COUNTY OF GRANDE PRAIRIE #1	3,291	$120,200,829	113%	$36,524	11%	$1,310	35.9	$16,516,972	$4862	$137
1	3240	GRANDE PRAIRIE S DIST #2357	4,016	$142,270,350	100%	$35,426	0%	$1,413	39.9	$21,412,074	$5287	$151
1	3340	GROVEDALE SCHOOL DIST #4910	231	$25,040,041	230%	$108,398	56%	$1,917	17.7	$1,190,391	$10351	$48
1	3410	ST ISIDORE SCH DIST #5054	48	$1,459,169	243%	$30,399	59%	$708	23.3	$288,055	$0	$197
1	4110	FORT VERMILION RCSSD #26	165	$2,691,945	202%	$16,315	50%	$719	44.0	$836,620	$8283	$311
1	4130	GRANDE PRAIRIE RCSSD #28	1,353	$38,140,900	100%	$28,190	0%	$1,123	39.9	$6,964,916	$4820	$183
1	4140	MCLENNAN RCSS DIST #30	145	$3,107,355	101%	$21,430	1%	$843	39.3	$700,965	$4902	$226
1	4170	FAIRVIEW RCSSD #35	286	$9,994,064	108%	$34,944	8%	$1,400	40.1	$1,424,905	$3883	$143
1	4180	SPIRIT RIVER RCSSD #36	67	$1,783,485	120%	$26,619	17%	$997	37.4	$385,114	$5581	$216
1	4210	NORTH PEACE RCSSD #43	946	$25,986,621	120%	$27,470	17%	$979	35.7	$4,385,031	$4577	$169
1	4260	SEXSMITH RCSS DIST #51	128	$3,178,483	107%	$24,832	7%	$861	34.7	$560,437	$5661	$176
1	4280	HIGH PRAIRIE RCSS DIST #56	271	$6,851,332	105%	$25,282	5%	$727	28.8	$1,689,425	$4566	$247
1	4295	GRANDE PRAIRIE RURAL RCSSD 190	241	$11,323,227	113%	$46,984	11%	$1,692	36.0	$478,213	$0	$42
1	4390	BEAVERLODGE RCSS DIST #68	97	$2,399,790	110%	$24,740	9%	$772	31.2	$491,261	$6065	$205
1	4520	VALLEYVIEW RCSS DIST #84	132	$3,484,820	106%	$26,400	6%	$560	21.2	$1,053,474	$5545	$123
1	4830	AUBINDALE RCSS DIST #122	5	$257,868	123%	$51,574	19%	$1,379	26.7	$10,057	$0	$39
1	5030	FALHER CONS SCH DIST #69	280	$8,548,456	102%	$30,530	2%	$1,351	44.2	$2,445,760	$5610	$286
1	7030	SMITHREADE PS SCH DIST #7	3	$309,516	125%	$103,172	20%	$2,608	25.3	$6,123	$0	$20
ZONE 1 AVERAGES			1,055	$48,811,423	142%	$44,497	23%	$1,337	32.6	$6,386,186	$108253	$152

APPENDIX 2: SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA

Zone	Code	Name and Number	Pupils	Adjusted Equalized Assessment			1988 (Adj.) Eq. Assessment Supplementary School Requisition			1987/88 Operating Expenditures		
			1988/89 Resident Pupils	Adjusted Equalized Assessment	Adjusted EA % of Actual EA	Adusted EA/Res Pupil	EP & PL Portion	Per Res Pupil	Net Mill Rate	Total Operating Expenditure	Exp Per Enrolled Pupil	Exp Effort (Exp per $1,000 Adj EA)
2	1170	WESTLOCK SCHOOL DIV #37	2,031	$65,599,813	120%	$32,299	16%	$1,069	33.1	$10,219,840	$4800	$222
2	1240	LAC LA BICHE SCHOOL DIV #51	1,926	$45,964,396	117%	$23,865	15%	$722	30.3	$16,000	$4789	$0
2	2070	COUNTY OF THORHILD #7	653	$26,510,301	132%	$40,598	24%	$1,783	43.9	$3,632,764	$5529	$137
2	2110	COUNTY OF BARRHEAD #11	2,214	$60,865,512	114%	$27,491	12%	$973	35.4	$11,891,889	$5302	$195
2	2120	COUNTY OF ATHABASCA #12	1,723	$64,743,691	121%	$37,576	18%	$1,475	39.3	$9,962,501	$5480	$154
2	2130	COUNTY OF SMOKY LAKE #13	677	$42,403,286	124%	$62,634	19%	$1,846	29.5	$3,728,155	$4798	$88
2	2180	COUNTY OF ST PAUL #19	1,706	$56,573,035	127%	$33,161	21%	$736	22.2	$9,170,677	$5475	$162
2	2270	COUNTY OF LAC ST ANNE #28	2,350	$116,398,724	134%	$49,531	25%	$1,461	29.5	$12,014,183	$4906	$103
2	3220	ST PAUL SCHOOL DIST #2228	565	$20,020,988	101%	$35,435	1%	$1,239	35.0	$3,309,767	$4332	$105
2	3255	WHITECOURT SCH DIST #2736	1,044	$31,668,791	110%	$30,334	9%	$936	30.9	$3,655,797	$3856	$13
2	3260	FORT MCMURRAY S DIST #2833	4,284	$285,080,513	112%	$66,545	10%	$2,964	44.5	$28,145,747	$6502	$99
2	3430	SWAN HILLS SCH DIST #5109	476	$81,877,296	251%	$172,011	60%	$2,374	13.8	$2,286,767	$6147	$38
2	3460	LAKELAND SCH DIST #5460	3,099	$122,575,697	114%	$39,553	12%	$1,184	29.9	$7,914,656	$4764	$65
2	4105	LAKELAND RCSSD #150	1,628	$60,500,764	113%	$37,163	12%	$1,156	31.1	$63,057	$0	$1
2	4160	FORT MCMURRAY RCSSD #32	3,335	$213,000,116	114%	$63,868	12%	$2,527	39.6	$20,823,409	$5508	$98
2	4565	CEDAR CREEK RCSSD #232	5	$73,495	128%	$14,699	22%	$342	23.3	$12,957	$6413	$176
2	4570	WHITECOURT RCSS DIST #94	559	$15,810,325	111%	$28,283	10%	$784	27.7	$2,324,535	$4211	$176
2	4720	WESTLOCK RCSS DIST #110	439	$13,208,139	105%	$30,087	5%	$805	26.7	$1,480,769	3866	$121
2	7010	GLEN AVON PS SCH DIST #5	338	$12,264,245	100%	$36,285	0%	$1,148	31.6	$1,702,430	$3914	$139
ZONE 2 AVERAGES			**1,529**	**$70,270,480**	**124%**	**$45,338**	**16%**	**$1,343**	31.4	**$6,966,100**	**$82,812**	**$110**

APPENDIX 2: SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA

Zone	Code	Name and Number	Pupils	Adjusted Equalized Assessment			1988 (Adj.) Eq. Assessment Supplementary School Requisition			1987/88 Operating Expenditures		
			1988/89 Resident Pupils	Adjusted Equalized Assessment	Adjusted E.A. % of Actual E.A.	Adjusted E.A./Res. Pupil	EP & PL Portion	Per Res. Pupil	Net Mill Rate	Total Operating Expenditure	Exp. Per Enrolled Pupil	Exp. Effort (Exp. per $1,000 Adj. E.A.)
3	1080	YELLOWHEAD SCHOOL DIV #12	4,628	$360,581,389	157%	$77,913	36%	$1,933	24.8	$22,512,483	$4869	$120
3	1110	STURGEON SCHOOL DIV #24	4,384	$187,479,791	115%	$42,765	13%	$1,655	38.7	$20,831,069	$5142	$229
3	1150	WAINWRIGHT SCHOOL DIV #32	1,620	$90,842,061	159%	$56,075	37%	$1,516	27.0	$7,732,126	$4963	$107
3	2090	COUNTY OF BEAVER #9	1,720	$72,439,396	123%	$42,116	19%	$1,494	35.5	$8,177,912	$4662	$113
3	2100	COUNTY OF WETASKIWIN #10	2,410	$112,020,751	132%	$46,482	24%	$1,529	32.9	$11,353,326	$5163	$101
3	2190	COUNTY OF STRATHCONA #20	11,314	$622,723,919	104%	$55,040	4%	$2,061	37.4	$59,179,319	$5381	$95
3	2200	COUNTY OF TWO HILLS #21	774	$46,913,654	121%	$60,612	18%	$1,670	27.5	$3,876,075	$5175	$83
3	2230	COUNTY OF VERMILION RIVER #24	2,494	$108,049,299	129%	$43,324	22%	$1,399	32.3	$12,112,744	$5168	$112
3	2240	COUNTY OF LEDUC #25	4,447	$185,640,037	130%	$41,745	23%	$1,524	36.5	$19,771,031	$5315	$107
3	2260	COUNTY OF MINBURN #27	1,392	$82,175,443	117%	$59,034	14%	$2,253	38.2	$7,421,724	$5056	$90
3	2290	COUNTY OF LAMONT #30	1,612	$56,130,350	122%	$34,820	18%	$1,353	38.9	$7,598,201	$4960	$135
3	2300	COUNTY OF PARKLAND #31	8,601	$653,801,706	209%	$76,015	52%	$2,072	27.3	$53,624,092	$5256	$82
3	3010	ST ALBERT SCHOOL DIST #3	3,652	$98,328,940	100%	$26,925	0%	$1,074	39.9	$15,892,575	$4699	$162
3	3020	EDMONTON SCHOOL DIST #7	64,504	$3,390,264,340	100%	$52,559	0%	$1,848	35.2	$307,227,529	$4787	$91
3	3100	WETASKIWIN SCHOOL DIST #264	1,526	$62,937,030	100%	$41,243	0%	$1,252	30.4	$9,539,701	$4324	$156
3	3115	LEDUC SCHOOL DIST #297	2,450	$61,296,060	100%	$25,019	0%	$915	36.6	$3,202,486	$4514	$52
3	3160	LEGAL SCHOOL DIST # DIST #1738	392	$10,134,376	115%	$25,853	13%	$751	29.0	$12,179,488	$4426	$1,202
3	3170	LLOYDMINSTER PUBLIC SCH DIV	1,464	$80,027,810	100%	$54,664	0%	$1,769	32.4	$54,116	$5148	$1
3	3280	JASPER SCHOOL DIST #3063	431	$50,618,200	100%	$117,444	0%	$2,566	21.8	$7,000	$4847	$0
3	3350	DEVON SCHOOL DISTRICT #4972	917	$25,767,290	100%	$28,100	0%	$1,250	44.5	$4,444,384	$4358	$172
3	3450	GRANDE CACHE S DIST # 5258	846	$47,600,792	153%	$56,266	35%	$1,698	30.2	$3,978,554	0	$84
3	4001	BATTLE HEIGHTS RCSSD #277	6	$258,560	215%	$43,093	53%	$1,134	26.3	$5,181	$0	$20
3	4002	HEATH RCSSD #278	3	$140,116	216%	$46,705	54%	$1,211	25.9	$2,743	$0	$20
3	4003	TRAFALGAR RCSSD #279	8	$503,169	219%	$62,896	54%	$1,593	25.3	$9,621	$0	$34
3	4004	ASCOT RCSSD #280	6	$240,021	230%	$40,004	56%	$929	23.2	$4,844	$0	$20
3	4006	GREENSHIELD RCSSD #281	6	$280,148	205%	$46,691	51%	$1,344	28.8	$6,180	$0	$22
3	4007	PLAXTONVILLE RCSSD #282	2	$257,606	232%	$128,803	57%	$2,954	22.9	$4,421	$0	$17
3	4008	FABYAN RCSSD #305	9	$184,132	213%	$20,459	53%	$547	26.7	$4,568	0	$25
3	4011	PASSCHENDALE RCSSD #307	1	$162,232	206%	$162,232	51%	$4,609	28.4	$3,234	$0	$20
3	4012	ARM LAKE RCSSD #304	2	$128,844	201%	$64,422	50%	$1,927	29.9	$2,569	0	$20
3	4020	EDMONTON RCSS DIST #7	27,731	$1,202,571,340	100%	$43,366	0%	$1,499	34.6	$117,373,750	$4618	$98
3	4040	WETASKIWIN RCSSD #15	356	$7,874,860	100%	$22,120	0%	$702	31.7	$1,864,993	$4869	$134
3	4050	VEGREVILLE CSSD #16	327	$13,953,228	100%	$42,670	0%	$1,612	37.8	$1,852,173	$4420	$215
3	4065	SASKATCHEWAN RCSSD #144	43	$5,102,071	134%	$118,653	25%	$2,512	21.2	$130,843	$0	$26
3	4135	STONY PLAIN RCSSD #151	386	$8,609,316	123%	$22,304	18%	$805	36.1	$1,647,001	$5147	$205
3	4150	WAINWRIGHT RCSSD #31	323	$8,024,413	103%	$24,843	3%	$698	28.1	$1,534,585	$4071	$155
3	4155	EDSON RCSSD #153	363	$9,877,250	101%	$27,210	1%	$854	31.4	$1,672,798	$5008	$169
3	4175	HINTON RCSSD #155	424	$22,167,702	116%	$52,282	14%	$1,336	25.6	$3,066	$5900	$0
3	4185	BIG EDDY RCSSD #164	7	$302,144	136%	$43,163	26%	$2,557	59.2	$44,697	$0	$148
3	4205	WESTDALE RCSSD #174	20	$10,195,487	141%	$509,774	29%	$19,672	38.6	$526,827	$0	$951
3	4235	STONEY VISTA RCSSD #184	25	$554,215	141%	$22,169	29%	$855	38.6	$35,301	$0	$771

APPENDIX 2: SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA

Zone	Code	Name and Number	Pupils	Adjusted Equalized Assessment			1988 (Adj.) Eq. Assessment Supplementary School Requisition			1987/88 Operating Expenditures		
			1988/89 Resident Pupils	Adjusted Equalized Assessment	Adjusted E.A. % of Actual E.A.	Adusted E.A./Res. Pupil	EP & PL Portion	Per Res. Pupil	Net Mill Rate	Total Operating Expenditure	Exp. Per Enrolled Pupil	Exp.Effort (Exp.per $1,000 Adj. E.A.)
3	4275	GAP LAKE RCSSD #188	1	$45,804	141%	$45,804	29%	$1,475	32.2	$6,000	$0	$131
3	4285	BOWTELL RCSSD #189	7	$83,706	141%	$11,958	29%	$385	32.2	$5,000	$0	$60
3	4315	KING EDWARD RCSSD #200	10	$229,492	141%	$22,949	29%	$740	32.2	$216,757	$0	$945
3	4325	ISLAND HILL RCSSD #201	7	$86,978	141%	$12,425	29%	$400	32.2	$23,022	$0	$265
3	4335	CAMPBELL LAKE RCSSD #202	2	$184,851	141%	$92,426	29%	$2,979	32.2	$7,000	$0	$38
3	4345	POPLAR HEIGHTS RCSSD #203	10	$83,361	141%	$8,336	29%	$269	32.2	$9,000	$0	$108
3	4495	VEGREVILLE RURAL CSSD #220	35	$1,431,162	136%	$40,890	26%	$1,463	35.8	$54,396	0	$9
3	4575	MCLEOD VALLEY RCSSD #234	0	$130,039	377%		74%		7.7	$11,719	$0	$90
3	4600	VERMILION RCSS DIST #97	170	$5,879,775	101%	$34,587	1%	$1,806	52.2	$1,612,706	$0	$7,399
3	4625	MAPLE HILL RCSSD #239	5	$217,963	141%	$43,593	29%	$1,682	38.6	$8,463	$5120	$39
3	4655	CASTLE RCSSD #248	13	$28,700,099	105%	$2,207,700	5%	$68,498	31.0	$575,936	$0	$20
3	4670	FT SASKATCHEWAN RCSSD #104	721	$42,597,280	100%	$59,081	0%	$2,430	41.1	$4,426,867	5958	$104
3	4680	SHERWOOD PARK CSSD #105	2,923	$98,565,810	104%	$33,721	4%	$1,334	39.5	$13,289,569	$4872	$135
3	4730	DRAYTON VALLEY RCSSD #111	266	$13,226,077	165%	$49,722	39%	$936	18.8	$1,355,085	$3388	$102
3	4810	TOMAHAWK RCSS DIST #120	1	$53,860	196%	$53,860	49%	$2,345	43.5	$5,648	$0	$1
3	4870	LLOYDMINSTER RC SEP SCH DIV	401	$17,437,390	100%	$43,485	0%	$1,365	31.4	$16,400	$0	$1
3	4900	SPRUCE GROVE RCSSD #128	570	$11,004,000	100%	$19,305	0%	$633	32.8	$2,997,489	$4555	$272
3	4940	LEDUC RCSSD #132	637	$16,196,450	100%	$25,426	0%	$834	32.8	$15,414,914	$4852	$952
3	6010	THIBAULT RCP SCH DIST #35	1,418	$26,993,323	101%	$19,036	1%	$910	47.8	$6,119,559	$4557	$24
3	7020	ST ALBERT PSS DIST #6	5,317	$141,931,740	100%	$26,694	0%	$1,107	41.5	$23,547,549	$4541	$166
ZONE 3 AVERAGES			2,691	$132,823,584	141%	$90,981	22%	$2,909	32.9	$12,904,072	$37,843	$282

APPENDIX 2: SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA

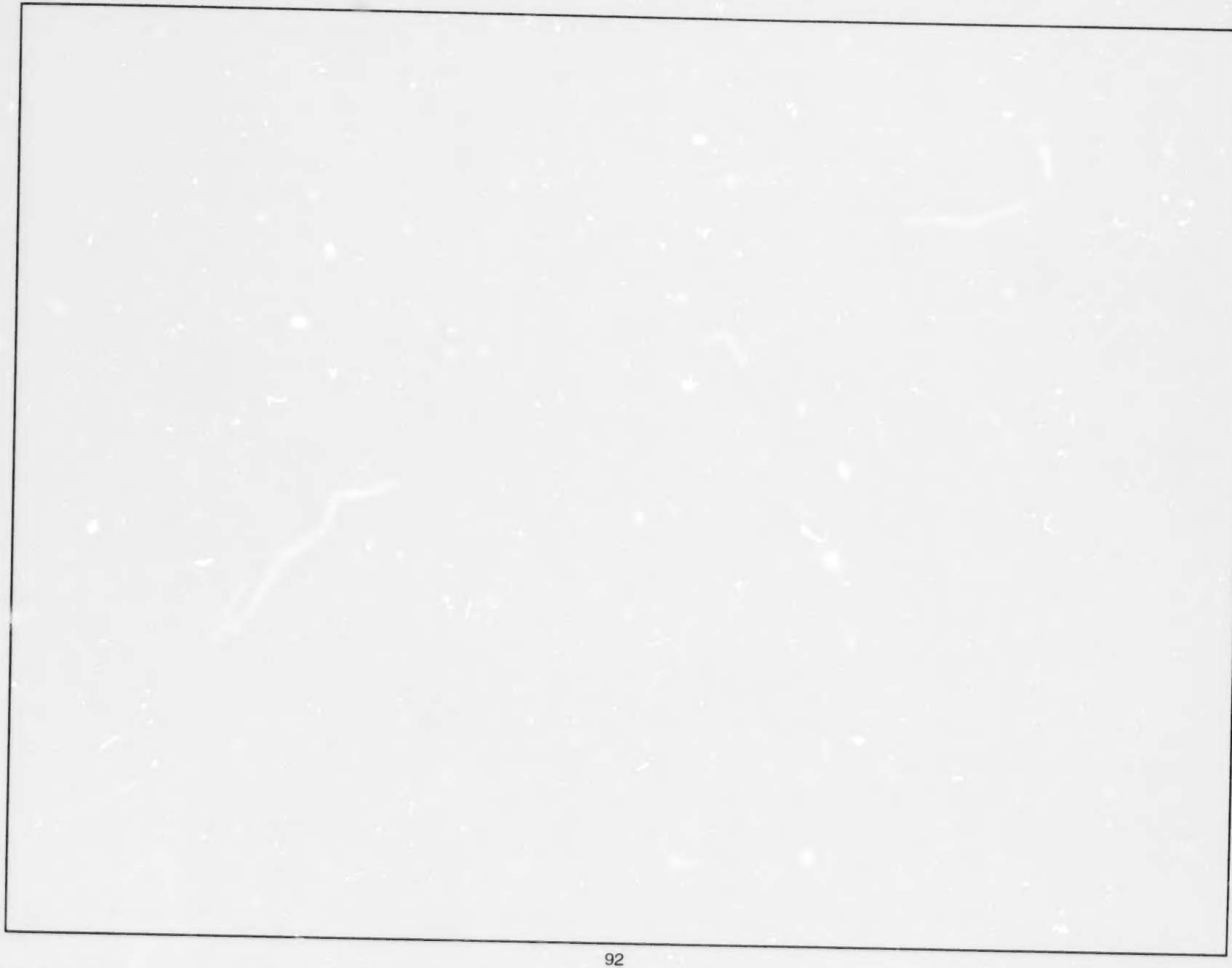
Zone	Code	Name and Number	Pupils	Adjusted Equalized Assessment			1988 (Adj.) Eq. Assessment			1987/88 Operating Expenditures		
			1988/89 Resident Pupils	Adjusted Equalized Assessment	Adjusted E.A. % of Actual E.A.	Adusted E.A./Res. Pupil	EP & PL Portion	Per Res. Pupil	Net Mill Rate	Total Operating Expenditure	Exp. Per Enrolled Pupil	Exp.Effort (Exp.per $1,000 Adj. E.A.)
4	1090	ROCKY MOUNTAIN S DIV #15	2,902	$253,135,051	219%	$87,228	54%	$1,272	14.6	$12,058,536	$4281	$48
4	1100	NEUTRAL HILLS SCHOOL DIV#16	558	$51,559,991	211%	$92,401	53%	$1,897	20.5	$2,898,510	$5299	$56
4	1160	PROVOST SCHOOL DIV #33	766	$57,471,493	161%	$75,028	38%	$2,446	32.6	$4,556,859	$6436	$79
4	2030	COUNTY OF PONOKA #3	2,513	$100,139,567	117%	$39,849	15%	$1,178	29.6	$12,314,151	$4481	$123
4	2060	COUNTY OF STETTLER #6	1,169	$66,399,011	142%	$56,800	30%	$1,869	32.9	$5,386,832	$6101	$81
4	2140	COUNTY OF LACOMBE #14	4,160	$264,626,925	112%	$63,612	11%	$1,349	21.2	$16,643,219	$4686	$63
4	2170	COUNTY OF PAINTEARTH #18	913	$113,726,384	228%	$124,563	56%	$1,752	14.1	$5,221,601	$5808	$46
4	2210	COUNTY OF CAMROSE #22	2,015	$79,014,267	125%	$39,213	20%	$1,828	46.6	$10,409,113	$5845	$132
4	2220	COUNTY OF RED DEER #23	5,252	$212,153,571	117%	$40,395	14%	$1,009	25.0	$21,769,039	$4324	$103
4	2280	COUNTY OF FLAGSTAFF #29	1,734	$99,157,701	136%	$57,184	26%	$1,669	29.2	$8,276,976	$4606	$83
4	3070	RED DEER SCHOOL DIST #104	7,766	$315,000,300	100%	$40,561	0%	$1,345	33.2	$32,344,688	$4338	$103
4	3130	CAMROSE SCHOOL DIST #1315	1,665	$65,888,610	100%	$39,573	0%	$1,417	35.8	$8,647,237	$4561	$131
4	3140	STETTLER SCHOOL DIST #1475	934	$36,616,251	101%	$39,204	1%	$1,569	40.0	$7,768,381	$6373	$1,310
4	3180	ROSENHEIM SCHOOL DIST #1892	11	$5,928,929	1169%	$538,994	91%	$1,364	2.5	$41,042	$0	$7
4	3190	WESTERN RIDGE S DIST #2083	3	$4,054,493	1017%	$1,351,498	90%	$4,000	3.0	$18,435	$0	$19
4	3210	HOKENHEIM SCHOOL DIST #2094	13	$983,216	233%	$75,632	57%	$1,538	20.3	$1,616,513	$0	$1,644
4	4060	RED DEER RCSS DIST #17	2,011	$69,429,240	100%	$34,525	0%	$1,144	33.1	$8,918,215	$4626	$128
4	4090	THERESETTA RCSSD #23	37	$1,582,098	109%	$42,759	8%	$1,554	36.3	$242,982	$4050	$108
4	4240	KILLAM RCSS DIST #49	70	$1,591,241	114%	$22,732	12%	$643	28.3	$63,347	$5558	$40
4	4245	MONTFORT RCSSD #185	34	$2,259,754	123%	$66,463	18%	$1,765	26.6	$86,056	$0	$38
4	4255	WASKASOO RCSSD #186	21	$340,721	106%	$16,225	5%	$476	29.3	$31,080	$0	$2
4	4320	CAMROSE RCSSD #60	500	$15,570,950	100%	$31,142	0%	$1,459	46.8	$2,560,683	$5628	$164
4	4370	PROVOST RCSS DIST #65	125	$6,342,327	109%	$50,739	8%	$1,604	31.6	$794,452	$3819	$125
4	4540	STRAND RCSS DIST #86	2	$77,440	157%	$38,720	36%	$1,900	49.1	$4,052	$0	$1
4	4580	PONOKA RCSS DIST #95	117	$4,067,532	102%	$34,765	1%	$1,017	29.3	$711,182	$3865	$175
4	4635	TINCHEBRAY RCSSD #243	3	$245,174	239%	$81,725	58%	$1,400	17.1	$3,948	$0	$0
4	4930	ROCKY MTN HOUSE RCSSD #131	354	$9,713,926	136%	$27,440	26%	$399	14.5	$1,076,936	$3916	$111
ZONE 4 AVERAGES			1,320	$68,039,858	210%	$118,851	27%	$1,513	27.5	$6,091,262	$98,601	$182

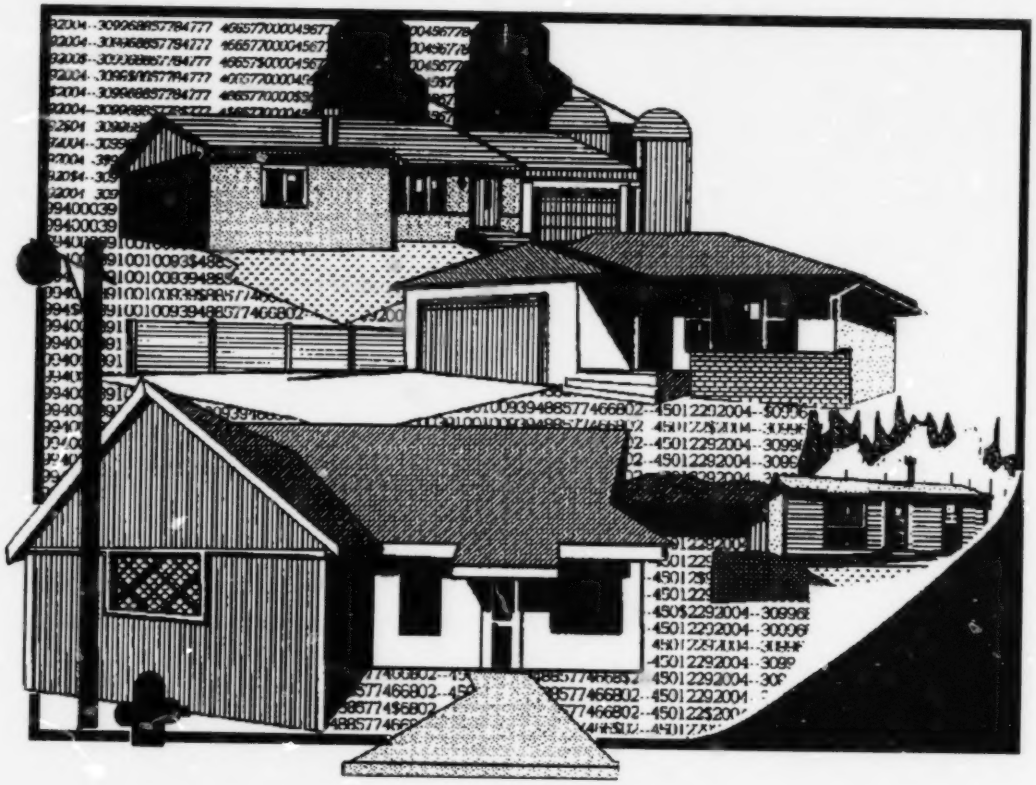
APPENDIX 2: SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA

Zone	Code	Name and Number	Pupils	Adjusted Equalized Assessment			1988 (Adj.) Eq. Assessment Supplementary School Requisition			1987/88 Operating Expenditures		
			1988/89 Resident Pupils	Adjusted Equalized Assessment	Adjusted E.A. % of Actual E.A.	Adusted E.A./Res. Pupil	EP & PL Portion	Per Res. Pupil	Net Mill Rate	Total Operating Expenditure	Exp. Per Enrolled Pupil	Exp.Effort (Exp.per $1,000 Adj. E.A.)
5	1010	BERRY CREEK SCHOOL DIV #1	167	$218,153,818	635%	$1,306,310	84%	$6,741	5.2	$1,836,754	$15834	$8
5	1050	ACADIA SCHOOL DIV #8	599	$62,290,787	167%	$103,991	40%	$2,895	27.8	$4,406,328	$7571	$71
5	1060	RANGELAND SCHOOL DIV #9	827	$76,563,115	180%	$92,579	44%	$1,543	16.7	$3,987,552	$4658	$52
5	1140	STARLAND SCHOOL DIV #30	510	$39,191,732	125%	$76,847	20%	$2,664	34.7	$2,888,169	$6265	$13
5	1180	FOOTHILLS SCHOOL DIV #38	4,763	$228,206,418	113%	$47,912	12%	$1,690	35.3	$24,477,389	$5040	$107
5	1190	ROCKY VIEW SCH DIV #41	8,306	$428,804,293	112%	$51,626	11%	$1,392	27.0	$36,912,558	$4738	$86
5	1270	THREE HILLS SCHOOL DIV #60	1,915	$101,675,696	128%	$53,094	22%	$1,514	28.5	$7,444,733	$5371	$145
5	1290	DRUMHELLER VALLEY S DIV #62	966	$40,586,626	101%	$42,015	1%	$1,305	31.1	$5,304,524	$4957	$131
5	1310	MOUNT RUNDLE SCH DIV #64	785	$51,500,675	109%	$65,606	8%	$1,663	25.3	$3,276,913	$4489	$64
5	2150	COUNTY OF WHEATLAND #16	2,131	$159,824,227	132%	$75,000	24%	$1,853	24.7	$11,390,444	$4983	$71
5	2160	COUNTY OF MOUNTAIN VIEW #17	4,207	$202,170,984	138%	$47,716	27%	$1,277	26.8	$17,868,164	$4385	$88
5	3030	CALGARY SCHOOL DISTRICT #19	82,483	$4,450,846,400	100%	$53,961	0%	$1,861	34.5	$377,509,382	$4711	$85
5	3060	BANFF SCHOOL DISTRICT #102	423	$99,506,300	100%	$235,239	0%	$2,849	12.1	$2,287,952	$5084	$23
5	3090	MORLEY SCHOOL DIST #172	23	$1,529,179	111%	$66,486	10%	$1,239	18.6	$55,061	$0	$36
5	3120	LAKE LOUISE SCH DIST #1063	29	$15,701,110	100%	$541,418	0%	$1,137	2.1	$9,770,424	$0	$622
5	3150	EXSHAW SCH DIST #1699	66	$23,228,908	138%	$351,953	27%	$3,288	9.3	$1,232,302	$8054	$53
5	3420	KEYSTONE VALLEY S DIST#5098	27	$1,625,690	111%	$60,211	10%	$1,199	19.9	$2,270,109	$0	$1,396
5	3465	CRANBERRY HILLS SCH DIST #5530	6	$6,299,292	187%	$1,049,882	46%	$4,167	4.0	$23,968	$0	$4
5	3470	SIBBALD FLATS SCH DIST #5531	6	$3,142,790	165%	$523,798	39%	$2,776	5.3	$29,718	$0	$9
5	4010	CALGARY RCSS DIST #1	25,798	$1,178,340,800	100%	$45,676	0%	$1,569	34.4	$114,000,104	$4629	$97
5	4013	COTTER RCSSD #309	1	$262,721	127%	$262,721	22%	$9,600	36.5	$5,830	$0	$22
5	4014	CASSELL HILL RCSSD #310	3	$226,175	127%	$75,392	21%	$2,767	36.7	$11,017	$0	$49
5	4016	NICOLLS RCSSD #311	1	$112,012	127%	$112,012	21%	$4,100	36.6	$5,121	$0	$46
5	4100	DRUMHELLER RCSS DIST #25	243	$8,166,018	100%	$33,605	0%	$1,216	36.2	$1,193,020	$4419	$146
5	4250	ASSUMPTION RCSS DIST #50	40	$1,655,300	105%	$41,383	5%	$1,578	38.1	$208,658	$4440	$126
5	4640	GARTLEY RCSS DIST #101	0	$70,550	175%		43%		13.5	$351	$0	$5
5	4650	WHITE ROSE RCSS DIST #102	0	$497,478	182%		45%		12.1	$676	$0	$3
5	4660	MORNING GLORY RCSSD #103	0	$261,338	174%		42%		13.4	$476	$0	$2
5	4710	ROSEDALE RCSS DIST #108	11	$446,932	109%	$40,630	8%	$1,325	32.6	$18,604	$0	$42
5	4785	VERDANT VALLEY RCSSD #315	1	$214,315	127%	$214,315	21%	$7,900	36.9			
5	7040	LIVINGSTON PSSD #8	16	$652,804	128%	$40,800	22%	$1,469	36.0	$33,481,626	$0	$51,289
ZONE 5 AVERAGES			4,335	$238,766,274	146%	$204,006	22%	$2,663	24.3	$22,063,264	$99,628	$1,830

APPENDIX 2: SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA

Zone	Code	Name and Number	Pupils	Adjusted Equalized Assessment			1988 (Adj.) Eq. Assessment Supplementary School Requisition			1987/88 Operating Expenditures		
			1988/89 Resident Pupils	Adjusted Equalized Assessment	Adjusted E.A. % of Actual E.A.	Adusted E.A./Res. Pupil	EP & PL Portion	Per Res. Pupil	Net Mill Rate	Total Operating Expenditure	Exp. Per Enrolled Pupil	Exp.Effort (Exp.per $1,000 Adj. E.A.)
6	1020	CARDSTON SCHOOL DIV #2	2,500	$52,634,047	107%	$21,054	6%	$520	24.7	$13,352,483	$4347	$254
6	1030	CYPRESS SCHOOL DIVISION #4	1,075	$703,867,659	673%	$654,761	85%	$2,795	4.3	$6,186,066	$8737	$9
6	1040	TABER SCHOOL DIV #6	2,425	$102,465,268	124%	$42,254	19%	$1,213	28.7	$10,506,935	$4639	$173
6	1120	WILLOW CREEK SCHOOL DIV #28	2,518	$98,120,705	117%	$38,968	15%	$1,422	36.5	$13,748,739	$5042	$226
6	1130	PINCHER CREEK SCHOOL DIV#29	1,079	$60,725,439	117%	$56,279	15%	$1,594	28.3	$5,519,402	$4915	$91
6	1300	CROWSNEST PASS S DIV #63	1,238	$38,351,721	104%	$30,979	4%	$844	27.3	$4,773,907	$3949	$124
6	2020	COUNTY OF VULCAN #2	1,084	$69,484,137	111%	$64,100	10%	$1,914	29.9	$5,955,328	$5322	$86
6	2040	COUNTY OF NEWELL #4	1,675	$145,572,667	231%	$86,909	57%	$1,911	22.0	$7,606,249	$5568	$52
6	2050	COUNTY OF WARNER #5	1,819	$52,247,101	107%	$28,723	6%	$1,075	37.4	$8,090,981	$4634	$155
6	2080	COUNTY OF FORTY MILE #8	976	$53,768,016	123%	$55,090	19%	$1,764	32.0	$5,431,739	$5853	$101
6	2250	COUNTY OF LETHBRIDGE #26	3,082	$100,320,820	107%	$32,551	7%	$967	29.7	$11,793,110	$4765	$118
6	3040	LETHBRIDGE SCHOOL DIST #51	7,615	$330,203,420	100%	$43,362	0%	$1,535	35.4	$10,317,063	$4431	$31
6	3050	MEDICINE HAT S DIST #76	5,600	$241,781,197	100%	$43,175	0%	$1,508	34.9	$25,730,545	$4278	$106
6	3110	STIRLING SCHOOL DIST #647	279	$4,220,752	108%	$15,128	7%	$490	32.4	$1,176,233	$4439	$18
6	3200	BROOKS SCHOOL DIST #2092	1,831	$64,498,461	106%	$35,226	6%	$1,244	35.3	$9,091,667	4192	$141
6	3230	REDCLIFF SCHOOL DIST # 2283	848	$23,494,415	102%	$27,706	2%	$891	32.2	$2,866,500	$4687	$122
6	3300	PORTSMOUTH SCH DIST #3705	8	$1,176,450	216%	$147,056	54%	$3,104	21.1	$22,000	$0	$19
6	3320	WATERTON PARK S DIST #4233	21	$4,861,490	100%	$231,500	0%	$3,940	17.0	$104,163	$5208	$1
6	4030	LETHBRIDGE RCSS DIST #9	2,454	$96,777,540	100%	$39,437	0%	$1,373	34.8	$1,757,109	$4239	$18
6	4070	PINCHER CREEK RCSSD #18	321	$18,232,858	118%	$56,800	15%	$1,246	21.9	$1,593,804	$3582	$87
6	4080	MEDICINE HAT RCSSD #21	1,896	$75,119,565	100%	$39,620	0%	$1,356	34.2	$8,215,947	$4401	$109
6	4270	TABER RCSS DIST #54	385	$13,169,470	105%	$34,206	5%	$1,018	29.8	$1,644,307	$3638	$338
6	4420	COALDALE RCSS DIST #73	234	$5,583,145	102%	$23,860	2%	$646	27.1	$1,072,351	$4189	$192
6	4480	PICTURE BUTTE RCSS DIST #79	194	$4,865,331	105%	$25,079	4%	$794	31.7	$672,975	$3781	$138
6	4500	BOW ISLAND RCSS DIST #82	105	$5,063,816	123%	$48,227	19%	$1,505	31.2	$637,080	$3815	$126
6	4630	RAYMOND RCSS DIST #100	28	$801,473	111%	$28,624	10%	$679	23.7	$71,369	$0	$89
6	4715	STIRLING RCSSD #261	7	$252,542	109%	$36,077	8%	$1,025	28.4	$1,849	$0	$18
6	4780	MACK RCSSD #313	6	$105,354	109%	$17,559	8%	$502	28.6	$3,515	$0	$33
6	5010	BARONS CONS SCH DIST #8	94	$4,142,838	107%	$44,073	6%	$1,351	30.7	$404,582	$5542	$98
ZONE 6 AVERAGES			1,427	$81,789,921	136%	$70,634	13%	$1,387	28.7	$5,460,345	$118,193	$106
PROVINCIAL AVERAGE ALL ZONES			2,245	$115,981,259	149%	$97,884	21%	$2,070	30	$10,805,607	$24,596	$450





APPENDIX 3: REFERENCES

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NORTHWEST TERRITORIES
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WOOD BUFFALO NATIONAL PARK
RAINBOW LAKE
HIGH LEVEL
Fort Vermilion
Fort Chipewyan
MARKING
FORT McMURRAY
PEACE RIVER
FAIRVIEW
M.D. 136
M.D. 135
M.D. 133
M.D. FALHER 130
McLENNAN
SPIRIT RIVER
COUNTY 1
BEAVERLODGE
WEMBLEY
GRANDE PRAIRIE
HYTHE
HIGH PRAIRIE
SLAVE LAKE
GRIMSHAW
WATERWAYS
WOODLAND
WOOD
SWAN HILLS
FOX CREEK
COUNTY
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Alberta
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COUNTY 23
COUNTY 17
COUNTY 16
COUNTY 4
COUNTY 2
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COUNTY 8
COUNTY 5
SPECIAL AREA 4
SPECIAL AREA 2
SPECIAL AREA 3
ST. ALBERT
EDMONTON
FORT SASKATCHEWAN CTY.
LLOYDMINSTER
WETASKIWIN
CAMROSE
RED DEER
DRUMHELLER
AIRDRIE
CALGARY
LETHBRIDGE
MEDICINE HAT
SUFFIELD
FOURTH MERIDIAN
MONTANA
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ATTENTION

RESIDENTIAL PROPERTY SURVEY USERS

The data in APPENDIX TWO: SELECTED SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA has been amended.

APPENDIX 2: SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA

As referenced in the User's Guide, select the school authority using it zone, code, name and number.

The scale of each jurisdiction is gained from this number and the total operating expenditure.

Adjusted Equalized Assessment includes an allocation of E.P. & P.L. assessment among school jurisdictions operating within a rural municipality.

The significance of the E.P. & P.L. factor is brought out in the Adj. E.A. as a percent of the actual E.A.

The higher the Adjusted E.A. per resident pupil the greater is the capacity to bear the supplementary school requisition.

Compare the totals and the statistics to appreciate the level of expenditures and the related expenditure effort.

			Pupils	Adjusted Equalized Assessment			1988 (Adj.) Eq. Assessment Supplementary School Requisition			1987/88 Operating Expenditures		
Zone	Code	Name and Number	1988/89 Resident Pupils	Adjusted Equalized Assessment	Adjusted E.A. % of Actual E.A.	Adusted E.A./Res. Pupil	EP & PL Portion	Per Res. Pupil	Net Mill Rate	Total Operating Expenditure	Per Exp. Per Enrolled Pupil	Exp. Effort (Exp. per $1,000 Adj. E.A.)
1	1070	PEACE RIVER SCHOOL DIV #10	2,600	$148,255,993	171%	$57,022	41%	$1,385	24.3	$11,441,048	$4,400	$77
1	1210	SPIRIT RIVER SCHOOL DIV #47	1,325	$74,539,269	168%	$56,256	41%	$1,857	33.0	$7,656,509	$5,778	$103
1	1220	HIGH PRAIRIE SCHOOL DIV #48	3,306	$125,813,591	155%	$38,033	35%	$1,112	29.2	$17,822,216	$5,388	$142
1	1230	FAIRVIEW SCHOOL DIV #50	1,564	$49,784,564	134%	$31,832	26%	$1,074	33.7	$7,146,780	$4,570	$144
1	1250	FT VERMILION SCHOOL DIV #52	2,543	$89,046,193	162%	$35,017	38%	$1,416	40.4	$16,324,454	$6,419	$183

For explanation of School Jurisdiction Code see User's Guide.

The Equalized Assessment is adjusted to include the electric power and pipeline (EP & PL) portion.

By including EP & PL this total is greater than Total Equalized Assessment.

A fiscal capacity indicator is derived by dividing the Adj.E.A. by the resident pupils.

Net Mill Rate = (Supplementary Requisition - EP & PL tax / Actual E.A. * 1000)

APPENDIX 2: SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA

Zone	Code	Name and Number	Pupils	Adjusted Equalized Assessment			1988 (Adj.) Eq. Assessment Supplementary School Requisition			1987/88 Operating Expenditures		
			1988/89 Resident Pupils	Adjusted Equalized Assessment	Adjusted E.A. % of Actual E.A.	Adusted E.A./Res. Pupil	EP & PL Portion	Per Res. Pupil	Net Mill Rate	Total Operating Expenditure	Exp. Per Enrolled Pupil	Exp.Effort (Exp.per $1,000 Adj. E.A.)
1	1070	PEACE RIVER SCHOOL DIV #10	2,600	$148,255,993	171%	$57,022	41%	$1,385	24.3	$11,441,048	$4319	$77
1	1210	SPIRIT RIVER SCHOOL DIV #47	1,325	$74,539,269	168%	$56,256	41%	$1,857	33.0	$7,656,509	$6583	$103
1	1220	HIGH PRAIRIE SCHOOL DIV #48	3,308	$125,813,591	155%	$38,033	35%	$1,112	29.2	$17,822,216	$5333	$142
1	1230	FAIRVIEW SCHOOL DIV #50	1,564	$49,784,564	134%	$31,832	26%	$1,074	33.7	$7,146,780	$4829	$144
1	1250	FT VERMILION SCHOOL DIV #52	2,543	$89,048,193	162%	$35,017	38%	$1,416	40.4	$16,324,454	$6460	$183
1	1260	EAST SMOKY SCHOOL DIV #54	1,766	$173,183,072	226%	$98,065	56%	$2,253	23.0	$10,158,212	$5762	$59
1	1280	NORTHLAND SCHOOL DIV #61	1,574	$152,632,631	207%	$96,971	52%	$2,972	30.7	$28,265,626	$12194	$185
1	2010	COUNTY OF GRANDE PRAIRIE #1	3,291	$120,200,829	113%	$36,524	11%	$1,310	35.9	$16,516,972	$4862	$137
1	3240	GRANDE PRAIRIE S DIST #2357	4,016	$142,270,350	100%	$35,426	0%	$1,413	39.9	$21,412,074	$5287	$151
1	3340	GROVEDALE SCHOOL DIST #4910	231	$25,040,041	230%	$108,398	56%	$1,917	17.7	$1,190,391	$10351	$48
1	3410	ST ISIDORE SCH DIST #5054	48	$1,459,169	243%	$30,399	59%	$708	23.3	$288,055	$0	$197
1	4110	FORT VERMILION RCSSD #26	165	$2,691,945	202%	$16,315	50%	$719	44.0	$836,620	$8283	$311
1	4130	GRANDE PRAIRIE RCSSD #28	1,353	$36,140,900	100%	$28,190	0%	$1,123	39.9	$6,964,916	$4820	$183
1	4140	MCLENNAN RCSS DIST #30	145	$3,107,355	101%	$21,430	1%	$843	39.3	$700,965	$4902	$226
1	4170	FAIRVIEW RCSSD #35	286	$9,994,064	106%	$34,944	8%	$1,400	40.1	$1,424,905	$3883	$143
1	4180	SPIRIT RIVER RCSSD #36	67	$1,783,485	120%	$26,619	17%	$997	37.4	$385,114	$5581	$216
1	4210	NORTH PEACE RCSSD #43	946	$25,966,621	120%	$27,470	17%	$979	35.7	$4,385,031	$4577	$169
1	4260	SEXSMITH RCSS DIST #51	128	$3,178,483	107%	$24,832	7%	$861	34.7	$560,437	$5661	$176
1	4280	HIGH PRAIRIE RCSS DIST #56	271	$6,851,332	105%	$25,282	5%	$727	28.8	$1,689,425	$4566	$247
1	4295	GRANDE PRAIRIE RURAL RCSSD 190	241	$11,323,227	113%	$46,984	11%	$1,692	36.0	$478,213	$0	$42
1	4390	BEAVERLODGE RCSS DIST #68	97	$2,399,790	110%	$24,740	9%	$772	31.2	$491,261	$6065	$205
1	4520	VALLEYVIEW RCSS DIST #84	132	$3,484,820	106%	$26,400	6%	$560	21.2	$1,053,474	$5545	$123
1	4630	AUBINDALE RCSS DIST #122	5	$257,868	123%	$51,574	19%	$1,379	26.7	$10,057	$0	$39
1	5030	FALHER CONS SCH DIST #69	280	$8,548,456	102%	$30,530	2%	$1,351	44.2	$2,445,760	$5610	$286
1	7030	SMITHREADE PS SCH DIST #7	3	$309,516	125%	$103,172	20%	$2,608	25.3	$6,123	$0	$20
ZONE 1 AVERAGES			**1,055**	**$48,811,423**	**142%**	**$46,249**	**23%**	**$1,337**	**32.6**	**$6,386,188**	**$5,975**	**$131**

APPENDIX 2: SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA

Zone	Code	Name and Number	Pupils	Adjusted Equalized Assessment			1988 (Adj.) Eq. Assessment Supplementary School Requisition			1987/88 Operating Expenditures		
			1988/89 Resident Pupils	Adjusted Equalized Assessment	Adjusted E.A. % of Actual E.A.	Adjusted E.A./Res. Pupil	EP & PL Portion	Per Res. Pupil	Net Mill Rate	Total Operating Expenditure	Exp. Per Enrolled Pupil	Exp.Effort (Exp.per $1,000 Adj. E.A.)
2	1170	WESTLOCK SCHOOL DIV #37	2,031	$65,599,813	120%	$32,299	16%	$1,069	33.1	$10,219,840	$4800	$156
2	1240	LAC LA BICHE SCHOOL DIV #51	1,926	$45,964,396	117%	$23,865	15%	$722	30.3	$9,770,424	$4789	$213
2	2070	COUNTY OF THORHILD #7	653	$26,510,301	132%	$40,596	24%	$1,783	43.9	$3,632,764	$5529	$137
2	2110	COUNTY OF BARRHEAD #11	2,214	$60,865,512	114%	$27,491	12%	$973	35.4	$11,891,889	$5302	$195
2	2120	COUNTY OF ATHABASCA #12	1,723	$64,743,691	121%	$37,576	18%	$1,475	39.3	$9,962,501	$5460	$154
2	2130	COUNTY OF SMOKY LAKE #13	677	$42,403,286	124%	$62,634	19%	$1,846	29.5	$3,728,155	$4798	$88
2	2160	COUNTY OF ST PAUL #19	1,706	$58,573,035	127%	$33,161	21%	$736	22.2	$9,170,677	$5475	$162
2	2270	COUNTY OF LAC ST ANNE #28	2,350	$116,396,724	134%	$49,531	25%	$1,461	29.5	$12,014,183	$4906	$103
2	3220	ST PAUL SCHOOL DIST #2228	566	$20,020,966	101%	$35,435	1%	$1,239	35.0	$3,309,767	$4332	$165
2	3255	WHITECOURT SCH DIST #2736	1,044	$31,668,791	110%	$30,334	9%	$936	30.9	$3,655,797	$3856	$115
2	3260	FORT MCMURRAY S DIST #2833	4,264	$285,080,513	112%	$66,845	10%	$2,964	44.5	$28,145,747	$6502	$99
2	3430	SWAN HILLS SCH DIST #5109	476	$81,877,296	251%	$172,011	60%	$2,374	13.8	$2,266,767	$6147	$28
2	3460	LAKELAND SCH DIST #5460	3,099	$122,575,667	114%	$39,553	12%	$1,184	29.9	$15,414,914	$4764	$126
2	4105	LAKELAND RCSSD #150	1,626	$60,500,764	113%	$37,183	12%	$1,156	31.1	$7,914,656	$5,508	$131
2	4160	FORT MCMURRAY RCSSD #32	3,335	$213,000,116	114%	$63,866	12%	$2,527	39.6	$20,823,409	$6,413	$98
2	4565	CEDAR CREEK RCSSD #232	5	$73,495	126%	$14,699	22%	$342	23.3	$12,957	$0	$176
2	4570	WHITECOURT RCSS DIST #94	559	$15,810,325	111%	$28,283	10%	$784	27.7	$2,324,535	$4211	$147
2	4720	WESTLOCK RCSS DIST #110	439	$13,206,139	105%	$30,087	5%	$805	26.7	$1,480,769	3866	$112
2	7010	GLEN AVON PS SCH DIST #5	336	$12,264,245	100%	$36,285	0%	$1,148	31.6	$1,702,430	$3914	$139
ZONE 2 AVERAGES			**1,529**	**$70,270,480**	**124%**	**$45,957**	**16%**	**$1,343**	**31.4**	**$8,287,483**	**$5,033**	**$118**

APPENDIX 2: SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA

Zone	Code	Name and Number	Pupils	Adjusted Equalized Assessment			1988 (Adj.) Eq. Assessment Supplementary School Requisition			1987/88 Operating Expenditures		
			1988/89 Resident Pupils	Adjusted Equalized Assessment	Adjusted E.A. % of Actual E.A.	Adusted E.A./Res. Pupil	EP & PL Portion	Per Res. Pupil	Net Mill Rate	Total Operating Expenditure	Exp. Per Enrolled Pupil	Exp.Effort (Exp.per $1,000 Adj. E.A.)
3	1080	YELLOWHEAD SCHOOL DIV #12	4,628	$360,581,389	157%	$77,913	36%	$1,933	24.8	$22,512,483	$4869	$62
3	1110	STURGEON SCHOOL DIV #24	4,384	$167,479,791	115%	$42,765	13%	$1,655	38.7	$20,831,069	$5142	$111
3	1150	WAINWRIGHT SCHOOL DIV #32	1,620	$90,842,061	159%	$56,075	37%	$1,516	27.0	$7,732,126	$4963	$85
3	2090	COUNTY OF BEAVER #9	1,720	$72,439,396	123%	$42,116	19%	$1,494	35.5	$8,177,912	$4662	$113
3	2100	COUNTY OF WETASKIWIN #10	2,410	$112,020,751	132%	$46,482	24%	$1,529	32.9	$11,353,326	$5163	$101
3	2190	COUNTY OF STRATHCONA #20	11,314	$622,723,919	104%	$55,040	4%	$2,061	37.4	$59,179,319	$5381	$95
3	2200	COUNTY OF TWO HILLS #21	774	$46,913,654	121%	$60,612	18%	$1,670	27.5	$3,876,075	$5175	$83
3	2230	COUNTY OF VERMILION RIVER #24	2,494	$108,049,299	129%	$43,324	22%	$1,399	32.3	$12,112,744	$5168	$112
3	2240	COUNTY OF LEDUC #25	4,447	$185,640,037	130%	$41,745	23%	$1,524	36.5	$19,771,031	$5315	$107
3	2260	COUNTY OF MINBURN #27	1,392	$62,175,443	117%	$59,034	14%	$2,253	38.2	$7,421,724	$5056	$90
3	2290	COUNTY OF LAMONT #30	1,612	$56,130,350	122%	$34,820	18%	$1,353	38.9	$7,598,201	$4960	$135
3	2300	COUNTY OF PARKLAND #31	6,601	$653,801,706	209%	$76,015	52%	$2,072	27.3	$53,624,092	$5256	$82
3	3010	ST ALBERT SCHOOL DIST #3	3,652	$98,326,940	100%	$26,925	0%	$1,074	39.9	$15,892,575	$4699	$162
3	3020	EDMONTON SCHOOL DIST #7	64,504	$3,390,264,340	100%	$52,559	0%	$1,848	35.2	$307,227,529	$4787	$91
3	3100	WETASKIWIN SCHOOL DIST #264	1,526	$62,937,030	100%	$41,243	0%	$1,252	30.4	$9,539,701	$4324	$152
3	3115	LEDUC SCHOOL DIST #297	2,450	$61,296,060	100%	$25,019	0%	$915	36.6	$12,179,488	$4514	$199
3	3160	LEGAL SCHOOL DIST # DIST #1738	392	$10,134,376	115%	$25,853	13%	$751	29.0	$1,757,109	$4426	$173
3	3170	LLOYDMINSTER PUBLIC SCH DIV	1,464	$80,027,810	100%	$54,664	0%	$1,769	32.4			
3	3260	JASPER SCHOOL DIST #3063	431	$50,618,200	100%	$117,444	0%	$2,566	21.8	$2,270,109	$5148	$45
3	3350	DEVON SCHOOL DISTRICT #4972	917	$25,767,290	100%	$28,100	0%	$1,250	44.5	$4,444,384	$4847	$172
3	3450	GRANDE CACHE S DIST # 5258	846	$47,600,792	153%	$56,266	35%	$1,698	30.2	$3,978,554	$4358	$84
3	4001	BATTLE HEIGHTS RCSSD #277	6	$258,560	215%	$43,093	53%	$1,134	26.3	$5,181	$0	$20
3	4002	HEATH RCSSD #278	3	$140,116	216%	$46,705	54%	$1,211	25.9	$2,743	$0	$20
3	4003	TRAFALGAR RCSSD #279	8	$503,169	219%	$62,896	54%	$1,593	25.3	$9,621	$0	$19
3	4004	ASCOT RCSSD #280	6	$240,021	230%	$40,004	56%	$929	23.2	$4,844	$0	$20
3	4006	GREENSHIELD RCSSD #281	6	$280,148	205%	$46,691	51%	$1,344	28.8	$6,180	$0	$22
3	4007	PLAXTONVILLE RCSSD #282	2	$257,606	232%	$128,803	57%	$2,954	22.9	$4,421	$0	$17
3	4008	FABYAN RCSSD #305	9	$184,132	213%	$20,459	53%	$547	26.7	$4,568	0	$25
3	4011	PASSCHENDALE RCSSD #307	1	$162,232	206%	$162,232	51%	$4,609	28.4	$3,234	$0	$20
3	4012	ARM LAKE RCSSD #304	2	$128,844	201%	$64,422	50%	$1,927	29.9	$2,569	0	$20
3	4020	EDMONTON RCSS DIST #7	27,731	$1,202,571,340	100%	$43,366	0%	$1,499	34.6	$117,373,750	$4618	$98
3	4040	WETASKIWIN RCSSD #15	356	$7,674,860	100%	$22,120	0%	$702	31.7	$1,864,993	$4869	$237
3	4050	VEGREVILLE CSSD #16	327	$13,953,228	100%	$42,670	0%	$1,612	37.8	$1,852,173	$4420	$133
3	4065	SASKATCHEWAN RCSSD #144	43	$5,102,071	134%	$118,653	25%	$2,512	21.2	$130,843	$0	$26
3	4135	STONY PLAIN RCSSD #151	386	$8,609,316	123%	$22,304	18%	$805	36.1	$1,647,001	$5147	$191
3	4150	WAINWRIGHT RCSSD #31	323	$8,024,413	103%	$24,843	3%	$698	28.1	$1,534,585	$4071	$191
3	4155	EDSON RCSSD #153	363	$9,877,250	101%	$27,210	1%	$854	31.4	$1,672,798	$5008	$169
3	4175	HINTON RCSSD #155	424	$22,167,702	116%	$52,282	14%	$1,336	25.6	$1,616,513	$5900	$73
3	4185	BIG EDDY RCSSD #164	7	$302,144	136%	$43,163	26%	$2,557	59.2	$44,697	$0	$148
3	4205	WESTDALE RCSSD #174	20	$10,195,487	141%	$509,774	29%	$19,672	38.6	$526,827	$0	$52
3	4235	STONEY VISTA RCSSD #184	25	$554,215	141%	$22,169	29%	$855	38.6	$35,301	$0	$64
3	4275	GAP LAKE RCSSD #188	1	$45,804	141%	$45,804	29%	$1,475	32.2	$6,000	$0	$131
3	4285	BOWTELL RCSSD #189	7	$83,706	141%	$11,958	29%	$385	32.2	$5,000	$0	$60

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			1988/89 Resident Pupils	Adjusted Equalized Assessment	Adjusted E.A. % of Actual E.A.	Adusted E.A./Res. Pupil	EP & PL Portion	Per Res. Pupil	Net Mill Rate	Total Operating Expenditure	Exp. Per Enrolled Pupil	Exp.Effort (Exp.per $1,000 Adj. E.A.)
3	4315	KING EDWARD RCSSD #200	10	$229,492	141%	$22,949	29%	$740	32.2	$16,000	$0	$70
3	4325	ISLAND HILL RCSSD #201	7	$86,978	141%	$12,425	29%	$400	32.2	$7,000	$0	$265
3	4335	CAMPBELL LAKE RCSSD #202	2	$184,851	141%	$92,426	29%	$2,979	32.2	$7,000	$0	$38
3	4345	POPLAR HEIGHTS RCSSD #203	10	$83,361	141%	$8,336	29%	$269	32.2	$9,000	$0	$108
3	4495	VEGREVILLE RURAL CSSD #220	35	$1,431,162	136%	$40,890	26%	$1,463	35.8	$54,396	0	38
3	4575	MCLEOD VALLEY RCSSD #234	0	$130,039	377%		74%		7.7	$11,719	$0	$90
3	4600	VERMILION RCSS DIST #97	170	$5,879,775	101%	$34,587	1%	$1,806	52.2	$1,612,706	$5120	$274
3	4625	MAPLE HILL RCSSD #239	5	$217,963	141%	$43,593	29%	$1,662	38.6	$8,463	$0	$39
3	4655	CASTLE RCSSD #246	13	$28,700,099	105%	$2,207,700	5%	$68,496	31.0	$575,936	$0	$20
3	4670	FT SASKATCHEWAN RCSSD #104	721	$42,597,260	100%	$59,081	0%	$2,430	41.1	$4,426,867	5958	$104
3	4680	SHERWOOD PARK CSSD #105	2,923	$98,565,810	101%	$33,721	4%	$1,334	39.5	$13,289,569	$4872	$135
3	4730	DRAYTON VALLEY RCSSD #111	266	$13,226,077	165%	$49,722	39%	$936	18.8	$1,355,085	$3388	$102
3	4810	TOMAHAWK RCSS DIST #120	1	$53,860	196%	$53,860	49%	$2,345	43.5	$5,648	$0	$105
3	4870	LLOYDMINSTER RC SEP SCH DIV	401	$17,437,390	100%	$43,485	0%	$1,365	31.4			
3	4900	SPRUCE GROVE RCSSD #128	570	$11,004,000	100%	$19,305	0%	$633	32.8	$2,997,489	$4555	$272
3	4940	LEDUC RCSSD #132	637	$16,196,450	100%	$25,426	0%	$834	32.8	$3,202,486	$4852	$198
3	6010	THIBAULT RCP SCH DIST #35	1,418	$26,993,323	101%	$19,036	1%	$910	47.8	$6,119,559	$4557	$227
3	7020	ST ALBERT PSS DIST #6	5,317	$141,931,740	100%	$26,694	0%	$1,107	41.5	$23,547,549	$4541	$166
ZONE 3 AVERAGES			**2,735**	**$132,823,584**	**141%**	**$48,362**	**22%**	**$2,909**	**32.9**	**$13,397,929**	**$4,860**	**$96**

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			1988/89 Resident Pupils	Adjusted Equalized Assessment	Adjusted E.A. % of Actual E.A.	Adjusted E.A./Res. Pupil	EP & PL Portion	Per Res. Pupil	Net Mill Rate	Total Operating Expenditure	Exp. Per Enrolled Pupil	Exp.Effort (Exp.per $1,000 Adj. E.A.)
4	1090	ROCKY MOUNTAIN S DIV #15	2,902	$253,135,051	219%	$87,228	54%	$1,272	14.6	$12,058,536	$4281	$48
4	1100	NEUTRAL HILLS SCHOOL DIV#16	558	$51,559,991	211%	$92,401	53%	$1,897	20.5	$2,898,510	$5299	$56
4	1160	PROVOST SCHOOL DIV #33	766	$57,471,493	161%	$75,028	38%	$2,446	32.6	$4,556,859	$6436	$79
4	2030	COUNTY OF PONOKA #3	2,513	$100,139,567	117%	$39,849	15%	$1,178	29.6	$12,314,151	$4481	$123
4	2060	COUNTY OF STETTLER #6	1,169	$66,399,011	142%	$56,800	30%	$1,869	32.9	$5,386,832	$6101	$81
4	2140	COUNTY OF LACOMBE #14	4,160	$264,626,925	112%	$63,612	11%	$1,349	21.2	$16,643,219	$4686	$63
4	2170	COUNTY OF PAINTEARTH #18	913	$113,726,384	228%	$124,563	56%	$1,752	14.1	$5,221,601	$5806	$46
4	2210	COUNTY OF CAMROSE #22	2,015	$79,014,267	125%	$39,213	20%	$1,828	46.6	$10,409,113	$5845	$132
4	2220	COUNTY OF RED DEER #23	5,252	$212,153,571	117%	$40,395	14%	$1,009	25.0	$21,769,039	$4324	$103
4	2280	COUNTY OF FLAGSTAFF #29	1,734	$99,157,701	136%	$57,184	26%	$1,669	29.2	$8,276,976	$4606	$83
4	3070	RED DEER SCHOOL DIST #104	7,766	$315,000,300	100%	$40,561	0%	$1,345	33.2	$32,344,686	$4338	$103
4	3130	CAMROSE SCHOOL DIST #1315	1,665	$65,868,610	100%	$39,573	0%	$1,417	35.8	$8,647,237	$4561	$131
4	3140	STETTLER SCHOOL DIST #1475	934	$36,616,251	101%	$39,204	1%	$1,569	40.0	$7,768,381	$6373	$212
4	3180	ROSENHEIM SCHOOL DIST #1892	11	$5,926,929	1169%	$538,994	91%	$1,364	2.5	$41,042	$0	$7
4	3190	WESTERN RIDGE S DIST #2083	3	$4,054,493	1017%	$1,351,498	90%	$4,000	3.0	$16,435	$0	$5
4	3210	HOKENHEIM SCHOOL DIST #2094	13	$983,216	233%	$75,632	57%	$1,538	20.3	$23,022	$0	$23
4	4060	RED DEER RCSS DIST #17	2,011	$69,429,240	100%	$34,525	0%	$1,144	33.1	$8,918,215	$4626	$128
4	4090	THERESETTA RCSSD #23	37	$1,582,098	109%	$42,759	8%	$1,554	36.3	$242,982	$4050	$154
4	4240	KILLAM RCSS DIST #49	70	$1,591,241	114%	$22,732	12%	$643	28.3	$216,757	$5556	$136
4	4245	MONTFORT RCSSD #185	34	$2,259,754	123%	$66,463	18%	$1,765	26.6	$86,056	$0	$38
4	4255	WASKASOO RCSSD #186	21	$340,721	106%	$16,225	5%	$476	29.3	$31,080	$0	$91
4	4320	CAMROSE RCSSD #60	500	$15,570,950	100%	$31,142	0%	$1,459	46.8	$2,560,683	$5628	$164
4	4370	PROVOST RCSS DIST #65	125	$6,342,327	109%	$50,739	8%	$1,604	31.6	$794,452	$3819	$125
4	4540	STRAND RCSS DIST #86	2	$77,440	157%	$38,720	38%	$1,900	49.1	$4,052	$0	52
4	4560	PONOKA RCSS DIST #95	117	$4,067,532	102%	$34,765	1%	$1,017	29.3	$711,182	$3865	$175
4	4635	TINCHEBRAY RCSSD #243	3	$245,174	239%	$81,725	58%	$1,400	17.1	$3,948	$0	$16
4	4930	ROCKY MTN HOUSE RCSSD #131	354	$9,713,926	136%	$27,440	26%	$399	14.5	$1,076,936	$3916	$111
ZONE 4 AVERAGES			**1,320**	**$68,039,858**	**210%**	**$51,534**	**27%**	**$1,513**	**27.5**	**$2,037,925**	**$4,930**	**$89**

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5	1010	BERRY CREEK SCHOOL DIV #1	167	$216,153,816	635%	$1,306,310	84%	$6,741	5.2	$1,836,754	$15834	$8
5	1050	ACADIA SCHOOL DIV #6	599	$62,290,787	167%	$103,991	40%	$2,895	27.8	$4,406,328	$7571	$71
5	1080	RANGELAND SCHOOL DIV #9	827	$76,563,115	180%	$92,579	44%	$1,543	16.7	$3,967,552	$4658	$52
5	1140	STARLAND SCHOOL DIV #30	510	$39,191,732	125%	$76,847	20%	$2,664	34.7	$2,888,169	$6265	$74
5	1180	FOOTHILLS SCHOOL DIV #38	4,763	$226,206,416	113%	$47,912	12%	$1,690	35.3	$24,477,389	$5040	$107
5	1190	ROCKY VIEW SCH DIV #41	8,306	$426,804,293	112%	$51,626	11%	$1,392	27.0	$36,912,558	$4736	$86
5	1270	THREE HILLS SCHOOL DIV #60	1,915	$101,675,696	126%	$53,094	22%	$1,514	28.5	$7,444,733	$5371	$73
5	1290	DRUMHELLER VALLEY S DIV #62	966	$40,586,626	101%	$42,015	1%	$1,305	31.1	$5,304,524	$4957	$131
5	1310	MOUNT RUNDLE SCH DIV #64	785	$51,500,675	109%	$65,606	8%	$1,663	25.3	$3,276,913	$4469	$64
5	2150	COUNTY OF WHEATLAND #16	2,131	$159,824,227	132%	$75,000	24%	$1,853	24.7	$11,390,444	$4983	$71
5	2160	COUNTY OF MOUNTAIN VIEW #17	4,237	$202,170,984	136%	$47,716	27%	$1,277	26.8	$17,868,164	$4385	$86
5	3030	CALGARY SCHOOL DISTRICT #19	82,483	$4,450,846,400	100%	$53,961	0%	$1,861	34.5	$377,509,382	$4711	$85
5	3060	BANFF SCHOOL DISTRICT #102	423	$99,506,300	100%	$235,239	0%	$2,849	12.1	$2,287,952	$5084	$23
5	3090	MORLEY SCHOOL DIST #172	23	$1,529,179	111%	$66,486	10%	$1,239	18.6	$55,061	$0	$36
5	3120	LAKE LOUISE SCH DIST #1063	29	$15,701,110	100%	$541,418	0%	$1,137	2.1	$63,057	$0	$4
5	3150	EXSHAW SCH DIST #1699	66	$23,228,906	136%	$351,953	27%	$3,268	9.3	$1,232,302	$8054	$53
5	3420	KEYSTONE VALLEY S DIST#5098	27	$1,625,690	111%	$60,211	10%	$1,199	19.9	$63,347	$0	$39
5	3465	CRANBERRY HILLS SCH DIST #5530	6	$6,299,292	167%	$1,049,882	46%	$4,167	4.0	$23,966	$0	$4
5	3470	SIBBALD FLATS SCH DIST #5531	6	$3,142,790	165%	$523,798	39%	$2,776	5.3	$29,716	$0	$9
5	4010	CALGARY RCSS DIST #1	25,796	$1,178,340,800	100%	$45,676	0%	$1,569	34.4	$114,000,104	$4629	$97
5	4013	COTTER RCSSD #309	1	$282,721	127%	$282,721	22%	$9,600	36.5	$5,830	$0	$22
5	4014	CASSELL HILL RCSSD #310	3	$226,175	127%	$75,392	21%	$2,767	36.7	$11,017	$0	$49
5	4016	NICOLLS RCSSD #311	1	$112,012	127%	$112,012	21%	$4,100	36.6	$5,121	$0	$46
5	4100	DRUMHELLER RCSS DIST #25	243	$8,166,018	100%	$33,605	0%	$1,216	36.2	$1,193,020	$4419	$146
5	4250	ASSUMPTION RCSS DIST #50	40	$1,655,300	105%	$41,383	5%	$1,578	36.1	$206,658	$4440	$126
5	4640	GARTLEY RCSS DIST #101	0	$70,550	175%		43%		13.5	$351	$0	$5
5	4650	WHITE ROSE RCSS DIST #102	0	$497,476	182%		45%		12.1	$676	$0	$1
5	4660	MORNING GLORY RCSSD #103	0	$261,336	174%		42%		13.4	$476	$0	$2
5	4710	ROSEDALE RCSS DIST #106	11	$446,932	109%	$40,630	6%	$1,325	32.6	$18,604	$0	$42
5	4785	VERDANT VALLEY RCSSD #315	1	$214,315	127%	$214,315	21%	$7,900	36.9			
5	7040	LIVINGSTON PSSD #8	16	$652,804	128%	$40,800	22%	$1,469	36.0	$54,116	$0	$83
ZONE 5 AVERAGES			**4,799**	**$238,766,274**	**146%**	**$55,075**	**22%**	**$2,663**	**24.3**	**$20,551,876**	**$5,860**	**$83**

APPENDIX 2: SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA

Zone	Code	Name and Number	Pupils	Adjusted Equalized Assessment			1988 (Adj.) Eq. Assessment Supplementary School Requisition			1987/88 Operating Expenditures		
			1988/89 Resident Pupils	Adjusted Equalized Assessment	Adjusted E.A. % of Actual E.A.	Adusted E.A./Res. Pupil	EP & PL Portion	Per Res. Pupil	Net Mill Rate	Total Operating Expenditure	Exp. Per Enrolled Pupil	Exp.Effort (Exp.per $1,000 Adj. E.A.)
6	1020	CARDSTON SCHOOL DIV #2	2,500	$52,634,047	107%	$21,054	6%	$520	24.7	$13,352,483	$4347	$254
6	1030	CYPRESS SCHOOL DIVISION #4	1,075	$703,867,659	673%	$654,761	85%	$2,795	4.3	$6,186,066	$8737	$9
6	1040	TABER SCHOOL DIV #6	2,425	$102,465,268	124%	$42,254	19%	$1,213	28.7	$10,506,935	$4639	$103
6	1120	WILLOW CREEK SCHOOL DIV #26	2,516	$96,120,705	117%	$38,968	15%	$1,422	36.5	$13,748,739	$5042	$140
6	1130	PINCHER CREEK SCHOOL DIV#29	1,079	$60,725,439	117%	$56,279	15%	$1,594	28.3	$5,519,402	$4915	$91
6	1300	CROWSNEST PASS S DIV #63	1,238	$38,351,721	104%	$30,979	4%	$844	27.3	$4,773,907	$3949	$124
6	2020	COUNTY OF VULCAN #2	1,084	$69,484,137	111%	$64,100	10%	$1,914	29.9	$5,955,328	$5322	$86
6	2040	COUNTY OF NEWELL #4	1,675	$145,572,667	231%	$86,909	57%	$1,911	22.0	$7,606,249	$5568	$52
6	2050	COUNTY OF WARNER #5	1,819	$52,247,101	107%	$28,723	6%	$1,075	37.4	$8,090,981	$4634	$155
6	2060	COUNTY OF FORTY MILE #8	976	$53,768,016	123%	$55,090	19%	$1,764	32.0	$5,431,739	$5853	$101
6	2250	COUNTY OF LETHBRIDGE #26	3,062	$100,320,820	107%	$32,551	7%	$987	29.7	$11,793,110	$4765	$118
6	3040	LETHBRIDGE SCHOOL DIST #51	7,615	$330,203,420	100%	$43,362	0%	$1,535	35.4	$33,461,626	$4431	$101
6	3050	MEDICINE HAT S DIST #76	5,600	$241,761,197	100%	$43,175	0%	$1,508	34.9	$25,730,545	$4278	$106
6	3110	STIRLING SCHOOL DIST #647	279	$4,220,752	106%	$15,128	7%	$490	32.4	$1,176,233	$4439	$279
6	3200	BROOKS SCHOOL DIST #2092	1,831	$64,496,461	106%	$35,226	6%	$1,244	35.3	$9,091,667	4192	$141
6	3230	REDCLIFF SCHOOL DIST # 2283	848	$23,494,415	102%	$27,708	2%	$891	32.2	$2,868,500	$4687	$122
6	3300	PORTSMOUTH SCH DIST #3705	8	$1,176,450	216%	$147,056	54%	$3,104	21.1	$22,000	$0	$19
6	3320	WATERTON PARK S DIST #4233	21	$4,861,490	100%	$231,500	0%	$3,940	17.0	$104,163	$5208	$21
6	4030	LETHBRIDGE RCSS DIST #9	2,454	$96,777,540	100%	$39,437	0%	$1,373	34.8	$10,317,063	$4239	$107
6	4070	PINCHER CREEK RCSSD #18	321	$18,232,858	118%	$56,800	15%	$1,246	21.9	$1,593,804	$3582	$87
6	4080	MEDICINE HAT RCSSD #21	1,896	$75,119,565	100%	$39,620	0%	$1,356	34.2	$8,215,947	$4401	$109
6	4270	TABER RCSS DIST #54	385	$13,169,470	105%	$34,206	5%	$1,018	29.8	$1,644,307	$3638	$125
6	4420	COALDALE RCSS DIST #73	234	$5,583,145	102%	$23,860	2%	$646	27.1	$1,072,351	$4189	$192
6	4480	PICTURE BUTTE RCSS DIST #79	194	$4,865,331	105%	$25,079	4%	$794	31.7	$672,975	$3781	$138
6	4500	BOW ISLAND RCSS DIST #82	105	$5,063,816	123%	$48,227	19%	$1,505	31.2	$637,080	$3815	$126
6	4630	RAYMOND RCSS DIST #100	28	$801,473	111%	$28,624	10%	$679	23.7	$71,369	$0	$89
6	4715	STIRLING RCSSD #261	7	$252,542	109%	$36,077	8%	$1,025	28.4	$1,849	$0	$7
6	4780	MACK RCSSD #313	6	$105,354	109%	$17,559	8%	$502	28.6	$3,515	$0	$33
6	5010	BARONS CONS SCH DIST #8	94	$4,142,838	107%	$44,073	6%	$1,351	30.7	$404,582	$5542	$98
ZONE 6 AVERAGES			**1,427**	**$81,789,921**	**136%**	**$57,297**	**13%**	**$1,387**	**28.7**	**$6,554,294**	**$4,728**	**$80**
PROVINCIAL AVERAGE ALL ZONES			**2,293**	**$115,978,243**	**149%**	**$51,665**	**21%**	**$2,061**	**30**	**$10,977,933**	**$5,166**	**$93**